

**CITY OF  
MIAMI SPRINGS**

**FISCAL YEAR**



**2005-2006**

**ADOPTED  
BUDGET**

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## **INTRODUCTORY SECTION**

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## **LETTER OF TRANSMITTAL**

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OFFICE OF CITY MANAGER  
201 WESTWARD DRIVE  
MIAMI SPRINGS, FL 33166



TELEPHONE  
(305) 805-5010  
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The Honorable Mayor Billy Bain and City Council Members  
City of Miami Springs  
201 Westward Drive  
Miami Springs, Florida 33166

**RE: PROPOSED BUDGET FY 2005-2006  
OPERATING BUDGET**

Dear Mayor Bain and City Council Members:

Under the provisions of Chapter 200.165 Florida Statutes and Article IX, Section 9.01(2)(a)-(e) of City Charter, I herein submit the proposed operating budget for the City of Miami Springs for the Fiscal Year beginning October 1, 2005 and ending September 30, 2006.

I am please to present the proposed FY2005-06 budget. This budget has been prepared based on the following:

- A reduction in the millage rate from the current 8.1436 to 7.9000, the first time since FY 2000-01 that the millage has been under 8.0000 mills. This is separate from the .4415 millage rate supporting the general obligation bonds for the golf course.
- Although the proposed budget does not increase our fund balance significantly, it is a balanced budget without using any of our \$2.7 million fund balance reserve. This is important based on the increased costs faced by the City for the upcoming year. These issues are addressed below.
- The proposed budget maintains our current levels of service in some areas while providing for additional infrastructure and capital improvements in other areas
- Based on the priorities set by council, we have allocated funds for 1) the planning stages of the 36<sup>th</sup> Street development plan, 2) Preparation of a recreation master plan, 3) the commercial district boundary, and 4) annexation

We have attempted to address the economic realities facing the City of Miami Springs during the Fiscal Year 2005-06 budget process. As noted above, there are various major challenges facing the City in the upcoming fiscal year:

- Preparing a balanced budget based on significant increases in: a) mandatory pension contributions and health insurance costs, b) sewer disposal costs, and c) additional general fund subsidies to the water and sewer and sanitation funds.

- Reducing sewer disposal costs due to the significant amount of infiltration and inflow (I&I) being suffered by the sewer system, this problem may decrease the City's reserves if not corrected
- Projected increases from the County of 42% for wholesale water purchases and 15-19% for sewer disposal costs, a proposed increases in electricity costs from Florida Power and Light, and the increased costs of fuel.
- Reducing losses from the Water and Sewer and Sanitation enterprise funds. These funds are operating with deficit fund balances and have required general fund subsidies,
- Reducing the recurring losses from the golf course operation which are draining the City's reserves, and
- Increasing the City's reserve balances in order to meet the future needs of the community.

A significant amount of our effort during the budget process has been devoted to addressing the challenges outlined above. Through the efforts of City management and the support of the City Council, we have made significant progress in changing the operations of the golf course in order to decrease the annual losses since it was acquired in 1997.

The proposed budget for FY2005-06 is requesting a 55% rate increase for water, a 30% rate increase for sewer services and a 15% increase in sanitation rates. These rates have not been increased in over 3 years. The increased operating costs of these systems, the proposed rate increases from WASA, and the current infiltration and inflow (I&I) problem with the sewer system have had a significant impact on the City's resources. Even with these rate increases, the general fund will have to provide subsidies to these funds during FY2005-06.

### **ECONOMIC CONDITION AND OUTLOOK**

The City of Miami Springs is located in Southeast Florida, Miami-Dade County, immediately north and bordering the Miami International Airport. The City, primarily residential in nature, comprises approximately 2.8 square miles with approximately 14,000 full-time residents. The southern-most area of the City, located along the 36<sup>th</sup> Street business corridor, is commercial in nature with hotels, restaurants and office complexes. These facilities primarily service the airport and support industries related to the airport and its employees.

The Administration recognizes the importance of increasing its commercial tax base for future economic health and to reduce the tax burden on the residents. The City is aggressively pursuing various avenues of economic development and revitalization by performing economic feasibility studies for the possible annexation of areas west and south of the City, as well as a study for the NW 36<sup>th</sup> Street corridor.

### **MILLAGE RATE AND FUNDING**

The Miami-Dade County Property Appraiser has certified to the City that the Current Year Adjusted Taxable Value of all Real and Personal Property in the City is \$913,000,000 (subject to appeals), up 17% over last year's Final Gross Taxable Value



### **MILLAGE RATE AND FUNDING (CONTINUED)**

of \$780,207,991. It is against this figure that all various and sundry taxing authorities levy their millage, which results in the total tax bill for each property owner. Historically, the City's share of the tax levy has accounted for about 28-29% of the total resident's tax bill.

The Fiscal Year 2004-2005 Millage Rate was 8.1436. Council approved a tentative millage rate of 7.9000 to fund the Fiscal Year 2005-2006 a reduction of .2436 mills from FY 2004-05. This rate will generate approximately \$6,852,065 for the General Fund or approximately 57% of total General Fund revenues.

The following example illustrates the estimated Ad Valorem Tax paid by a property owner under the adopted rate:

Assessed Property Values	\$150,000	\$200,000	\$300,000	\$400,000
LESS: Homestead Exemption	<u>-25,000</u>	<u>-25,000</u>	<u>-25,000</u>	<u>-25,000</u>
Taxable Value	\$125,000	\$175,000	\$275,000	\$375,000
Adopted Millage (7.9000)	\$ 987.50	\$1,382.50	\$2,172.50	\$2,962.50

### **GENERAL OBLIGATION (G.O.) BOND ISSUE DEBT SERVICE LEVY**

The City is also required to adopt a mandatory debt service millage levy of **.4415** to meet the City's financial obligation on the General Obligation Bonds. These bonds were authorized by the electorate for the acquisition of the Miami Springs Golf and Country Club. The City's budgeted principal and interest payment for FY 2005-06 is approximately \$398,960. Other expenses include paying agent and regulatory agency fees. The millage is a mandatory millage and must be set to cover every dollar of the debt as specified in the regulations and covenants of the bonds.

### **BUDGET IN BRIEF**

The 2005-06 budget for all funds totals **\$26,776,377** representing an increase of 10.6% over the 2004-05 amended budget.

### **PROPOSED BUDGETS FOR VARIOUS FUNDS**

Below are the various funds comprising the City's budget, delineating the anticipated revenue and expenditure levels:

<u>Funds</u>	<u>Revenues/Sources</u>	<u>Expenditures/Uses</u>
General Fund	\$12,177,282	\$12,177,282
Special Revenue Funds	2,408,947	2,408,947
Enterprise Funds	11,791,188	11,791,188
Debt Service Fund	398,960	398,960
Total All Funds	<b><u>\$26,776,377</u></b>	<b><u>\$26,776,377</u></b>



### **The General Fund**

The General Fund budget (excluding amounts reserved for fund balance) increased by \$409,932 (3.6%), from \$11,470,546 in FY2004-05 to \$11,880,478 in FY 2005-06. The FY 2005-06 budget establishes an emergency contingency fund of \$125,000, a contingency fund for other unforeseen expenditures of \$100,000, a contingency fund of \$50,000 for an assistant parks and recreation director, and a **\$296,804** reserve to increase our general fund balance.

The following is a summary of significant increases/decreases in the general fund budget:

1. Personnel costs increased by \$397,026 or 5.6% due to a \$143,000 increase in pension contributions, a \$68,000 increase in workmen's compensation insurance, and \$211,228 in salaries based on the 3% COLA required for the police officers and proposed for the general employees.
2. Operating expenses increased by \$507,973 or 20% partly due to the annual cost of living index, increasing fuel and utility costs, and the transfer of street repairs to the general fund from the road and transportation fund.
3. Inter-fund subsidies decreased by \$388,191 from \$1,248,784 in FY 04-05 to the proposed \$860,593.
4. Decreased contingency funds from \$325,000 in FY 04-05 to the proposed \$275,000 for FY 05-06.
5. Capital outlay increased by \$99,941 due to the transfer of street maintenance costs from the road and transportation fund to the general fund.
6. General fund revenues increased by \$1.4 million mainly due to an increase of \$752,000 in ad valorem tax revenue and \$300,000 of the 6 cent local option gas tax transferred to the general fund from the road and transportation fund.

### **The Golf Course Fund**

The FY 2005-06 budget for the golf course operations projects a Golf Course loss for FY 2005-06 of approximately **\$291,678**. This loss will be funded through a general fund subsidy. The loss is a result of a projected operating deficit from golf operations of \$83,201, capital outlay expenditures of \$161,000 for maintenance equipment and course repairs, and approximately \$47,477 in administrative expenses.

For FY 2005-06, the food and beverage operation has been contracted out to a third party with the assumption of all profit and loss from the operation.

### **The Water & Sewer Fund**

For FY 2005-06 the projected operating loss for the Water & Sewer operation is \$230,000. This loss will be funded through a general fund subsidy. This loss is after the proposed 55% water and 30% sewer rate increases, due to the increasing costs of water and sewer disposal. Our calculations showed that a 60% rate increase for water and a 35% increase for sewer would have been necessary to cover the projected **\$230,000** deficit in FY 2005-06.

Sewer disposal costs for FY 2005-06 are budgeted at \$2,843,927 which is a 74% increase from the FY 2004-05 budgeted amount of \$1,631,450. This increase is a product of the significant infiltration and inflow (I&I) problems being experienced by the sewer system as well as the 15%-19% rate increase from WASA..



**The Water & Sewer Fund (continued)**

The City's engineers are currently performing nightflow studies which will allow us to determine areas of significant concern that will require TV and subsequent sleeving work. The current budget is allocating \$1.5 million for sewer sleeving, this is a preliminary estimate and the final cost could be much lower or higher than this estimate. The City may need to issue revenue bonds to pay for the cost of these repairs.

**The Sanitation Fund**

For FY 2005-06, the Administration is proposing a 15% rate increase. Even with the increase, the fund is projected to report an operating loss of **\$178,418**. This loss will be funded through a general fund subsidy. The actual rate increase that is necessary at this time is 30% in order to cover the operating expenses of the department, however we kept the increase at 15% to mitigate the impact on our residents.

The increasing costs of personnel, fuel, dumping fees, and workmen's compensation are responsible for the continued losses. Sanitation rates have not been increased in over 3 years, during this time all operating costs have increased significantly.

**Revenue Highlights**

Overall, the largest single source of revenue is "charges for services", representing \$9,797,679 or 37% of total revenues. The majority of these charges, approximately \$8,510,770, are generated from the City's enterprise funds (Water & Sewer, Sanitation, and Stormwater).

The second largest source of revenue is "Ad Valorem taxes", which represents 28% of total budgeted revenues and is budgeted at approximately \$6,852,065. This represents an increase of almost 12.5% from FY 2004-05 and is mainly attributed to the increase in assessed values for FY 2005. This increase has enabled the City to lower its millage rate from 8.1436 to 7.9000.

**Expenditure Highlights**

Public safety is an important component of local government service. In order to provide first-rate police services, 40% of the General Fund budget is allocated to Public Safety(excludes the Building & Zoning Division). The FY 2005-06 Police budget reflects a 6.3% increase from the FY 2004-05 budget. The proposed Police budget will provide equal and in some cases enhanced services to our residents, provides the PBA union contract mandated 3% cost of living increase to the police force and provides funding for necessary replacement vehicles and equipment.

Total budgeted salaries (excluding golf course and fringe benefits to the City's employees) for FY 2005-06 is approximately \$7,329,553 or 28.1% of total budgeted expenditures for all funds. This represents an increase of \$186,930 (2.6%) over the FY2004-05 budgeted salaries of \$7,142,623. This increase is due to the annual 3% COLA increase for police and general employees, and longevity pay for all City employees meeting the years of service requirement.



### **Expenditure Highlights**

The cost for the city's health insurance benefits will show a decrease of 1.9% for FY2005-06; this decrease is partly due to the successful RFP process recently completed and for which the City was able to maintain health insurance costs at the same levels as FY 2004-05. The proposed FY 2005-06 budget reflects approximately \$579,465 in health insurance benefits.

### **FUND BALANCE**

The FY 2005-06 budget will increase our unrestricted general fund balance by **\$296,804** to approximately **\$3 million** (26% of general fund expenditures), after deducting the \$1.5 million in reserves designated by council, we will have \$1.5 million in undesignated reserves which represents approximately 13% of general fund expenditures.

The city's enterprise funds are not generating sufficient revenues to offset their operating costs, as such, the water & sewer and sanitation funds are not building up reserves and are actually operating at deficits. Reserves in these funds are crucial in order to fund the future repairs and maintenance costs of the systems. This is why it is important to look at the rate structures on an annual basis and adjust them not only for cost of living increases but also for the establishment of reserve balances.

### **ACCOMPLISHMENTS**


During the past fiscal year, the Council and Administration of the City have worked diligently and successfully to provide for the types of services and facilities our citizens desire. The City has successfully maintained, and in some cases, expanded its performance capabilities in service delivery during the past fiscal year. Public safety, infrastructure, recreation and social services are all areas that have continued to be positively cultivated for the betterment of the City.

### **CONCLUSION**

The process of budget preparation for the upcoming fiscal year has been extremely challenging, yet rewarding. This budget should ensure the continued economic and social success of this City. Through an overall review of all departmental operations, we have been able to cut costs, where possible, without reducing critical services to our residents. We are extremely proud of the fact that this budget proposes a decrease in the City's millage rate for the upcoming fiscal year to under 8 mills, while budgeting for an increase in the City's General Fund balance. Our continued goal is to build up our reserve fund balances.

I wish to acknowledge my appreciation to all department heads for their cooperation during this process. I would be remiss if I did not make special note of the efforts of my Finance Director, William Alonso, for all of his efforts in preparing this budget. More importantly, I wish to thank Council for its continued support.

Respectively Submitted,

  
James Borgmann  
City Manager

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## **INTRODUCTION TO BUDGET PROCESS**

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**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
FISCAL YEAR 2005-06**

*Budget Process:*

- 1) During June, departmental access to the proposed budget module is enabled to initiate the capture of data for the ensuing fiscal period. The budget module provides the following tools that facilitate the preparation and completion of the budget process:
  - a. Defined object codes required by the State Uniform Accounting System.
  - b. An alphabetical listing of object codes for expenditure accounts.
  - c. A current personnel roster for each department.
  - d. Computer generated budget worksheets showing actual expenditures for the prior and current years; the current working budget; and a status quo personnel cost projection.
  - e. Various computer generated worksheets showing departmental allocations of certain general costs (e.g.: insurance, telephone, internet, employee benefits, etc.)
- 2) Each individual department prepares a proposed budget comprised of the following:
  - a. Mission/Goals
  - b. Objective
  - c. Functions and major activities
  - d. Budget highlights
  - e. Budget projections by line item
  - f. Staffing levels
  - g. Supporting schedules
  - h. Organizational chart
  - i. Performance measures
- 3) This information is reviewed by the Finance department for accuracy and proper form. A budget package is then prepared for meetings with the City Manager.
- 4) During the month of July, the City manager, Department Directors, and the Finance Director, review the proposed budget and make necessary revisions.
- 5) During the beginning of August, the city Manager submits to the City Council a budget estimate of the expenditures and revenues of all City departments and divisions for the fiscal year commencing October 1<sup>st</sup>.
- 6) Two public hearings are conducted at the City Council Chambers, to inform the taxpayers and receive their comments. The adopted budget is integrated into the accounting software system effective October 1<sup>st</sup>. It establishes the legal authority to incur expenditures up to the appropriated amount for each line item.

**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
FISCAL YEAR 2005-06**

*Budget Process (continued):*

- 7) The City Code requires a majority affirmative vote of the City Council to adopt the budget, which prior to October 1<sup>st</sup>, is legally enacted through passage of an ordinance.
- 8) The adopted budget may be amended as follows:
  - a. The City Council approves budget amendments/adjustments that transfer monies from fund to fund, within departments, or interdepartmentally.
  - b. The City Council may approve supplemental appropriations of revenues and expenditures. If this is done, adoption of an amended budget ordinance is required.

*Other Budget Information:*

- 1) Section 9.04 of the City Charter stipulates that the legal level of control is at the departmental level.
- 2) The following funds have annual appropriated budgets:

Governmental Funds:

  - a. General Fund
  - b. Debt Service Fund
  - c. Special Revenue Funds which consist of the following:
    - i. Law Enforcement Trust Fund
    - ii. Road and Transportation Fund
    - iii. Senior Center
    - iv. Golf Course Fund

Proprietary Funds:

- a. Water and Sewer Fund
- b. Sanitation Fund
- c. Stormwater fund

There were four Special Revenue Funds that were not appropriated in the current year's budget, they include the Grants Fund, Hurricane Fund, Police Grants Fund and the Criminal Justice Fund.

- 3) There are four basic differences between the budgetary basis of accounting and the basis of accounting that follows Generally Accepted Accounting Principles (GAAP) for state and local governments:



**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
FISCAL YEAR 2005-06**

*Other Budget Information (continued):*

- a. **Basis of accounting:** “Cash plus encumbrances” (accrual) and “modified accrual” are two different ways to define revenues and expenditures.
- b. **Timing:** The budget period may differ from the accounting reporting period (i.e.: lapse periods for encumbrances)
- c. **Perspective:** The budget and accounting reports may have different fund reporting structures (i.e.: a budget may account for debt service in the general fund, while GAAP principles require debt service to be recorded in a separate fund); and
- d. **Entity:** The Comprehensive Annual Financial Report may not include the same entities and funds as the budget document.

The budgets of the *governmental funds* (for example, the General Fund, and the Road and Transportation Fund) are prepared on the modified accrual basis of accounting. This means revenues must be both measurable and available to liquidate liabilities of the current period. Likewise, expenditures generally are recognized when an event or transaction is expected to draw upon current spendable resources. For example, debt service payments are budgeted in the year that they are paid, as opposed to the period to which the interest costs relate. Similarly, capital outlays are budgeted when expenditures are expected to occur.

Budgets for the *proprietary funds* are adopted on the accrual basis of accounting with the exception that capital outlays are budgeted as expenditures. The accrual basis means transactions and events are recognized as revenues/gains or expenditures/losses when they occur, regardless of the timing of the related cash flows.

The Comprehensive Annual Financial Report (CAFR) shows the status of the City’s finances on the basis of GAAP. In most cases this conforms to the way the City prepares its budget. During June 1999, the Government Accounting Standards Board (GASB) issued Statement No. 34. This statement established new accounting and financial reporting standards for state and local governments. The City implemented the new financial reporting requirements of GASB 34. From a budgetary perspective, the statement requires a budget to actual comparison, showing both the original adopted budget and the final working budget.

**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
FISCAL YEAR 2005-06**

*Other Budget Information (continued):*

- 4) The budget is monitored on a monthly basis to track variances between actual and budgeted amounts. Significant variances are investigated and compared to prior year. Changes are made to cover unacceptable variances. In addition, budget staff review personnel requisitions and monitor Council agendas for any financial impact.

For budgetary purposes, significant capital encumbrances outstanding at year-end are re-appropriated in the subsequent year's revised budget, rather than shown in the adopted budget. Insignificant encumbrances outstanding at year-end are deemed to have lapsed and the related expenditures are charged to the subsequent year's budget when incurred. Accounting for encumbrances, provides a means of controlling and monitoring the budgetary process. Approved capital projects and equipment purchases outstanding at the close of the current fiscal year are submitted to the Council as a subsequent year's revision. Encumbrances do not constitute expenditures or liabilities in the current year, but instead are defined as commitments related to unperformed contracts for goods or services, which are only reported in governmental funds.

- 5) The hierarchy for reporting and budgetary control is as follows:

- a) Fund
- b) Function
- c) Division
- d) Project
- e) Object Code

**Capital Budget Process**

The City Manager and the various department directors submit plans, which are incorporated as part of the five-year capital improvement Program (see 5-Year Capital Improvement section). The source of funding is identified five years before the actual expenditures are made. The department directors are responsible for preparing the annual budget to operate the new facilities. Capital expenditures are an integral part of the annual budget, and follow the same approval process as the operating budget.

**Fund Structure**

The accounts of the City are organized and operated on the basis of funds: A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.



**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
FISCAL YEAR 2005-06**

*Other Budget Information (continued):*

The City of Miami Springs has the following fund types:

*Governmental funds* are used to account for the City's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e.: when they are "measurable and available") "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end.

Expenditures are recorded when the related fund liability is incurred, except unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable, available financial resources.

Property taxes, franchise and communications taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual, and are recognized as revenues. Only the portion of special assessments receivable, due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the accrual criterion is met. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

*Governmental funds* include the following fund types:

The *general fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *special revenue funds* account for revenue sources that are legally restricted to expenditure for specific purposes (not including expendable trusts or major capital projects).

The *debt service fund* accounts for servicing of general long-term debt not being financed by proprietary or nonexpendable trust funds.

**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
FISCAL YEAR 2005-06**

*Other Budget Information (continued):*

*Proprietary funds* are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The City applies all applicable GASB pronouncements as well the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. Financial Accounting Standards Board (FASB) statements and interpretations, Accounting Principles Board (APB) opinions and Accounting Research Bulletins (ARB's).

*Proprietary funds* include the following fund types:

*Enterprise funds* are used to account for those operations that are financed and operated in a manner similar to private business or where the Council has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

**Funds Excluded from Adopted Budget**

There were four Special Revenue Funds that were not appropriated in the current year's budget, they include the Grants Fund, Hurricane Fund, Police Grants Fund and the Criminal Justice Fund. These funds, however, are included as part of the city's audited financial statements.



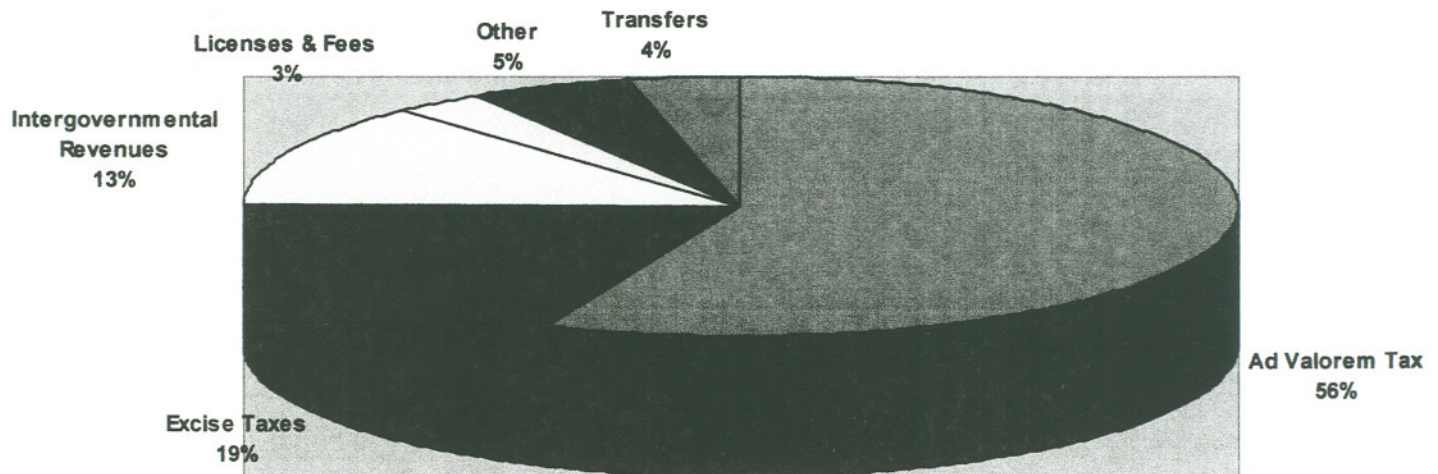
**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
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**BASIS OF REVENUE AND EXPENDITURE ESTIMATES**

Estimation of revenues and expenditures are predicated on the considerations presented below. In addition, tables and charts highlighting the major revenue and expenditure components have been provided. Due to rounding, the percentages related to the components of some charts and graphs may not add up to 100.0%.

**General Fund Major Revenues**

**\$12,177,282**



Revenues: The revenues depicted in the chart above, represent the top four revenue categories of the General Fund, all other revenues are grouped together as "Other". The two most significant revenue sources are, Ad Valorem Taxes, which provide (56%) or approximately \$6.9 million, excise taxes which represent 19% or \$2.3 million, and intergovernmental revenues which represent 13% or \$1.5 million of the General Fund's revenues.

**Basis of Revenue Estimates**

The City has several sources of revenue that support the services that are provided to residents. Descriptions of the major revenue sources from both governmental and proprietary funds are provided along with the pertinent forecast methodology.

Although some revenue sources are impacted by unique independent variables, there is one primary variable (Consumer Price Index [CPI]) that influences most of the City's revenue sources. Population growth is not a factor since the City's population has remained stable for the past ten years.

**CITY OF MIAMI SPRINGS  
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Trend analysis is the only quantitative technique currently used for forecasting revenues. The trend analysis employed, described below, determines the growth pattern of a particular revenue source based on the most recent 24-months of actual receipts:

**Rate of Change:** The rate of change is determined by the relationship of the most recent 12 months [1-12] to the previous 12 months [13-24]. This is the first step [#1].

**Current Year Forecast:** The balance of the current year is projected by applying the rate of change developed above to the unmatched months of the prior year [Step #2]. The result is added to the current year-to-date receipts to yield the forecast for the current year [Step#3].

**Budget Year Forecast:** The current year forecast is multiplied by the rate of change to project the budget year revenue [Step #4]. The inherent assumption is that the rate of change in the revenue will be sustained. In an attempt to include economic factors, the result is adjusted by the change in CPI. All references to the historical trend in the following pages are based on this methodology. *The CPI used for the FY2005-06 projection is 3%.*

**Step # 1-**Calculation of rate of change:

$$\frac{\text{Most recent 12 months}}{\text{Prior 12 months}} = \frac{\text{Months 1 through 12}}{\text{Months 13 through 24}} = 1 + \text{Rate of Change}$$

**Step # 2-** Calculation of remaining months of current year:

$$\{\text{Unmatched months in prior year}\} \times \{\text{rate of change}\} = \text{Balance of Current Year Projection}$$

**Step # 3-** Calculation of current year projection:

$$\{\text{Current YTD receipts}\} + \{\text{Rest of current year projection}\} = \text{Current year projection}$$

**Step #4-** Calculation of new budget year projection:

$$\{\text{Current Year Projection}\} \times \{\text{Rate of change}\} \times \text{CPI} = \text{New Year Projection}$$



**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
FISCAL YEAR 2005-06**

**Major Revenue Sources: Governmental and Proprietary Funds**

**Ad Valorem Taxes**

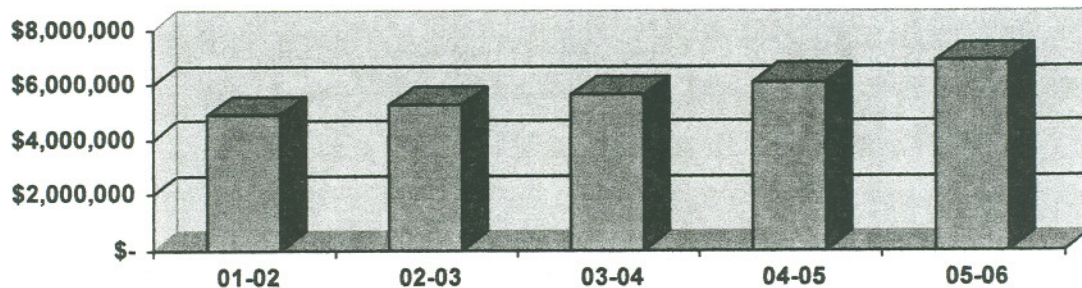
**Description** A tax on property paid by owners of real and personal property within the City limits. The tax is based on an assessment by the Miami-Dade County Property Appraiser of the market value of property and improvements. This revenue source is found in the General Fund for the operating millage and the Debt Service Fund for the debt millage.

**Forecast Methodology** The millage of 7.9000 multiplied by the taxable value, less 5% for possible adjustments to assessed values and/or discounts taken for early payment.

Operating			
Fiscal Year	Millage Rate	Ad Valorem	% Change
05-06 (Est)	7.9000	\$6,852,065	12.40%
04-05	8.1436	\$6,095,916	8.11%
03-04	8.1436	\$5,638,375	6.71%
02-03	8.1436	\$5,283,941	7.93%
01-02	8.1500	\$4,895,579	-

Debt			
Fiscal Year	Millage Rate	Debt Service	% Change
05-06 (Est)	0.4415	\$398,960	
04-05	0.5079	\$396,293	.29%
03-04	0.543	\$395,118	(.84%)
02-03	0.662	\$398,463	.55%
01-02	0.588	\$396,295	-

**Ad Valorem Revenues**



**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
FISCAL YEAR 2005-06**

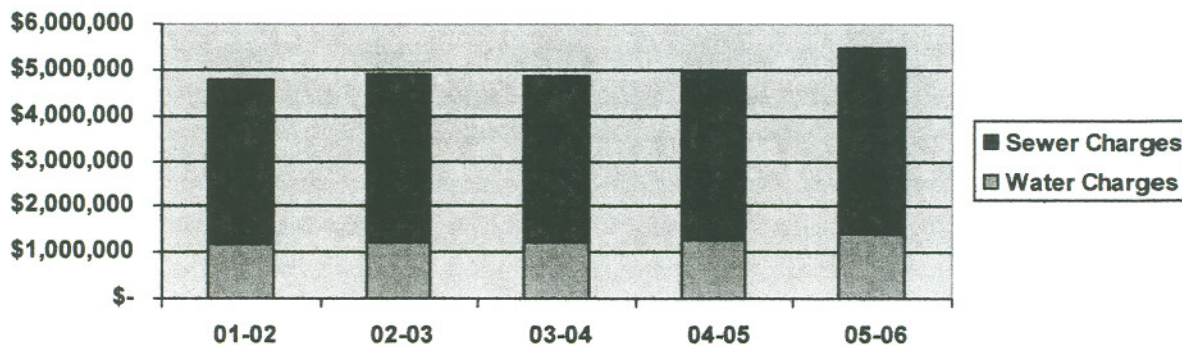
**Major Revenue Sources: Governmental and Proprietary Funds**

**Water and Sewer Charges**

**Description** Charges paid by residents and businesses for the use of water and sewer services. Water and sewer charges are billed monthly and include a monthly minimum charge to cover administrative costs and a specified monthly minimum gallons. Consumption above the minimum is billed at a separate rate per thousand gallons or any fraction thereof. These revenues are accounted for in the Water and Sewer Fund (Proprietary Fund).

**Forecast Methodology** The main factors considered in projecting this revenue are historical trend, estimated new connections, and a proposed 55% rate increase in water rates and a 30% rate increase in sewer rates, both of which include the projected CPI increase.  
Please refer to the "Basis of Revenue Estimates" section above for the projected CPI.

Fiscal Year	Water Charges	Sewer Charges	Total	% Change
05-06 (Est)	\$1,676,970	\$4,819,300	\$6,496,270	30.00%
04-05 (Est)	\$1,265,000	\$3,718,060	\$4,983,060	2.08%
03-04	\$1,233,720	\$3,647,867	\$4,881,587	(.08%)
02-03	\$1,231,914	\$3,653,630	\$4,885,544	2.46%
01-02	\$1,198,716	\$3,569,715	\$4,768,431	-





**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
FISCAL YEAR 2005-06**

**Major Revenue Sources: Governmental and Proprietary Funds**

**Sanitation Charges**

**Description**

Charges paid by residents for garbage and trash pick up services. Sanitation charges are billed monthly on a flat rate basis, residents pay a flat fee for garbage and another flat fee for trash services. Bulk trash pick up services are billed separately based on volume of trash picked up. Commercial businesses are picked up by independent contractors who pay the City a franchise fee. These revenues are accounted for in the Sanitation Fund ( Proprietary Fund).

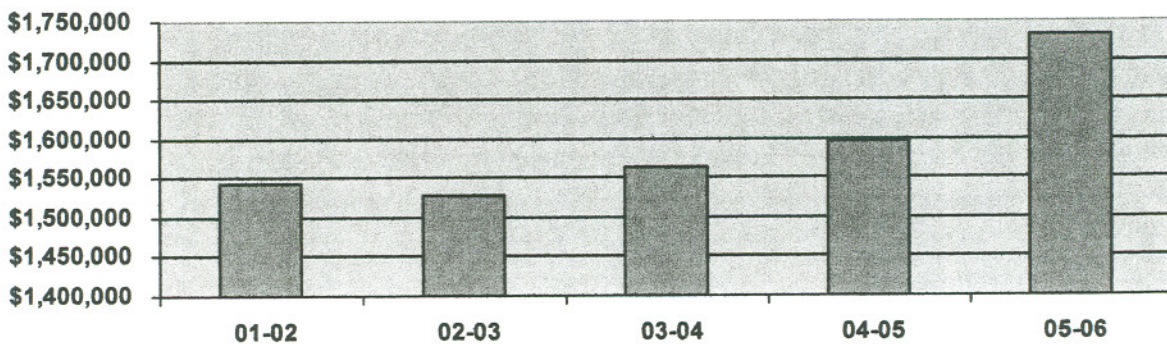
**Forecast**

**Methodology**

The main factors considered in projecting this revenue are historical trend, and and a proposed 15% rate increase which includes the projected CPI increase.

Please refer to the "Basis of Revenue Estimates" section above for the projected CPI.

<u>Fiscal Year</u>	<u>Sanitation Charges</u>	<u>% Change</u>
05-06 (Est)	\$1,731,000	8.36%
04-05 (Est)	\$1,597,458	2.15%
03-04	\$1,563,836	2.44%
02-03	\$1,526,556	(1.02%)
01-02	\$1,542,331	-



**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
FISCAL YEAR 2005-06**

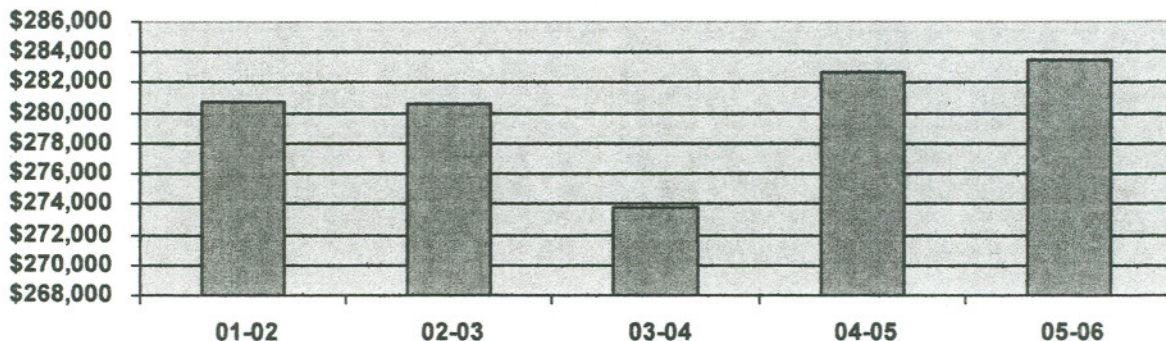
**Major Revenue Sources: Governmental and Proprietary Funds**

**Stormwater Charges**

**Description** Charges paid by residents and businesses for stormwater mitigation. Stormwater charges are billed monthly on a flat rate basis. These revenues are accounted for in the Stormwater Fund (Proprietary Fund).

**Forecast Methodology** The main factors considered in projecting this revenue are historical trend, estimated new connections, and estimated new rates based on the 12 month change in the CPI. Please refer to the "Basis of Revenue Estimates" section above for the projected CPI.

<u>Fiscal Year</u>	<u>Stormwater Charges</u>	<u>% Change</u>
05-06 (Est)	\$283,500	.30%
04-05 (Est)	\$282,656	3.22%
03-04	\$273,829	(2.42%)
02-03	\$280,633	(.06%)
01-02	\$280,805	-





**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
FISCAL YEAR 2005-06**

**Major Revenue Sources: Governmental and Proprietary Funds**

**Franchise Fees**

**Description**

Franchise fees are established by the franchise agreement between the City and service providers of electricity, gas, towing, resource recovery and recycling.

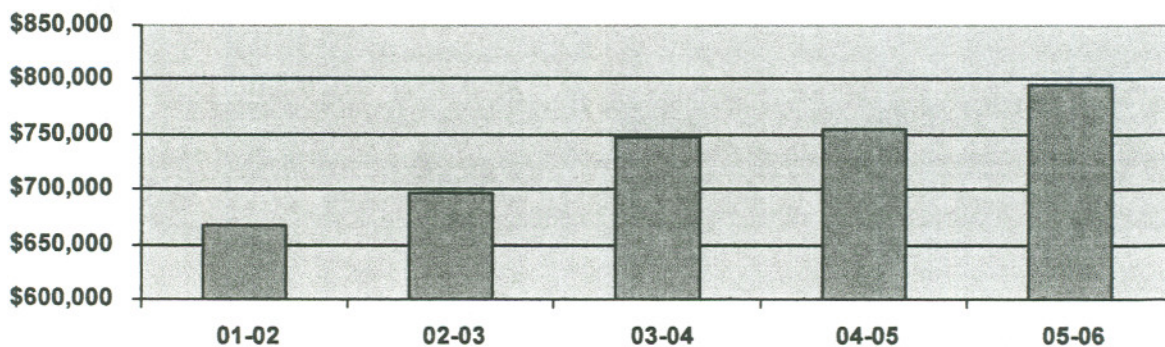
This revenue is generated based on all residential, commercial and industrial revenues collected by the provider for services within the City. This revenue is accounted for in the General Fund.

**Forecast**

**Methodology**

The main factors considered in projecting this revenue are historical trend, and estimated inflation (CPI). Please refer to the "Basis of Revenue Estimates" section above for the projected CPI.

<u>Fiscal Year</u>	<u>General Fund</u>	<u>% Change</u>
05-06 (Est)	\$795,000	5.39%
04-05 (Est)	\$754,330	4.92%
03-04	\$747,491	13.71%
02-03	\$697,367	4.35%
01-02	\$668,265	-



**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
FISCAL YEAR 2005-06**

**Major Revenue Sources: Governmental and Proprietary Funds**

**State Shared Revenues**

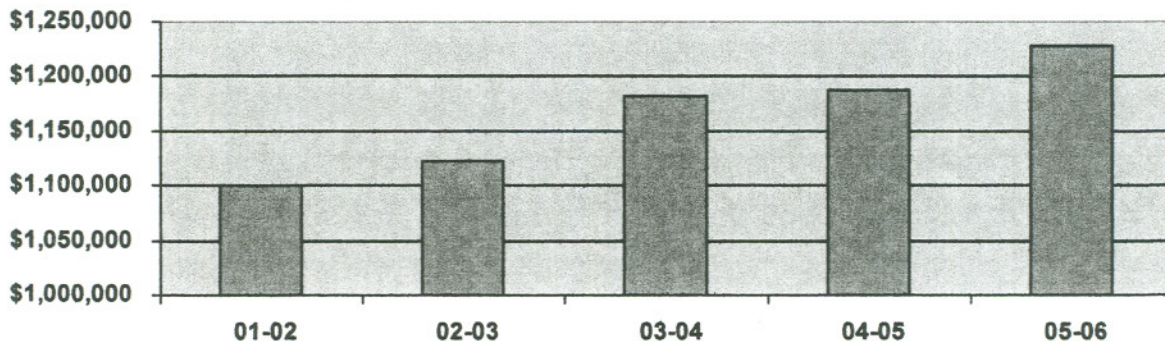
**Description** Taxes collected and remitted to the State of Florida are deposited in the State Sharing Trust Fund for Municipalities. The Trust Fund revenue consists of (1) Sales Tax Proceeds, (2) Municipal Tax 8<sup>th</sup> Cent, (3) Special Motor and Other Tax and (4) Local Government ½ Cent Sales Tax. The State uses a three factor additive formula to determine a municipality's annual share of the fund.

The City's share grows with the overall growth of the economy and the City's population.

**Forecast**

**Methodology** This revenue is forecasted by the State of Florida.

Fiscal Year	Sales Tax Proceeds	Municipal Gas Tax 8 <sup>th</sup> Cent	Local Gov	Total	%
			½ cent Sales Tax		
05-06 (Est)	\$268,000	\$118,563	\$841,694	\$1,228,257	3.31%
04-05 (Est)	\$245,000	\$115,000	\$828,858	\$1,188,858	.60%
03-04	\$233,817	\$121,764	\$826,145	\$1,181,726	5.34%
02-03	\$206,570	\$115,944	\$799,261	\$1,121,775	1.94%
01-02	\$180,423	\$122,065	\$797,929	\$1,100,417	-





**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
FISCAL YEAR 2005-06**

**Major Revenue Sources: Governmental and Proprietary Funds**

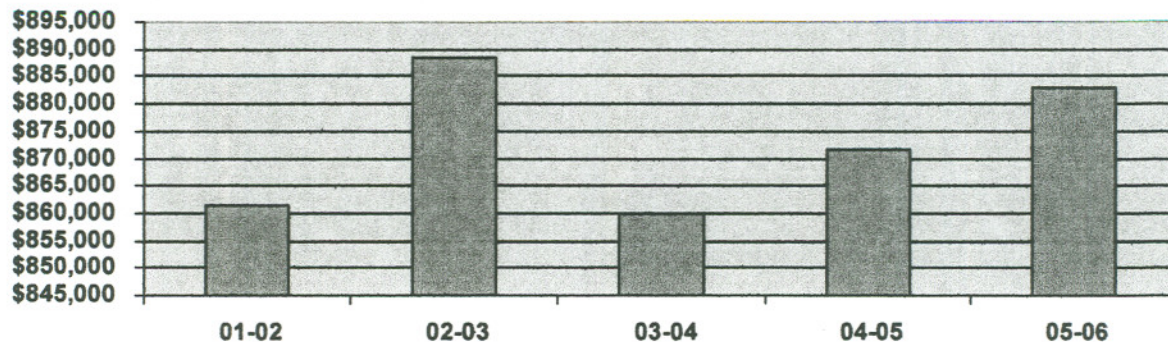
**Utility Services Taxes**

**Description**                      A tax levied on the purchase of electric, gas, propane, and water.

   This revenue is based on a percent charge applied to the taxable amounts charged by the seller of the service. This revenue is accounted for in the General Fund.

**Forecast Methodology**                      The main factors considered in projecting this revenue are historical trend, and estimated inflation (CPI). Please refer to the "Basis of Revenue Estimates" section above for the projected CPI.

<u>Fiscal Year</u>	<u>General Fund</u>	<u>% Change</u>
05-06 (Est)	\$882,936	1.29%
04-05 (Est)	\$871,670	1.36%
03-04	\$859,966	(3.21%)
02-03	\$888,524	3.16%
01-02	\$861,277	-



**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
FISCAL YEAR 2005-06**

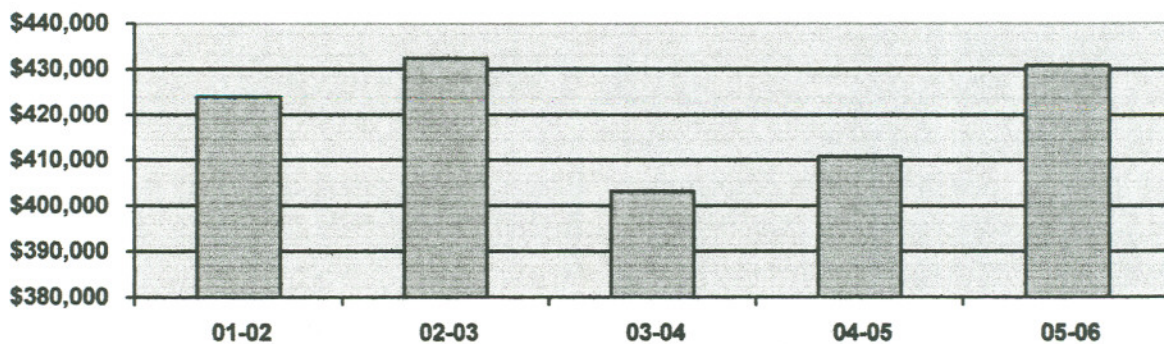
**Major Revenue Sources: Governmental and Proprietary Funds**

**Local Option Gas Tax**

**Description** Pursuant to F.S. 336.025(1)(a)(b)(2), the County has exercised its authority in levying a tax on every gallon of motor fuel and diesel sold in the county. The proceeds may be used for transportation expenditures.

**Forecast Methodology** This revenue is forecasted by the State of Florida.

<u>Fiscal Year</u>	<u>Local Option Gas Tax</u>	<u>% Change</u>
05-06 (Est)	\$418,725	1.93%
04-05 (Est)	\$410,805	1.90%
03-04	\$403,131	(6.75%)
02-03	\$432,323	1.99%
01-02	\$423,901	-





**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
FISCAL YEAR 2005-06**

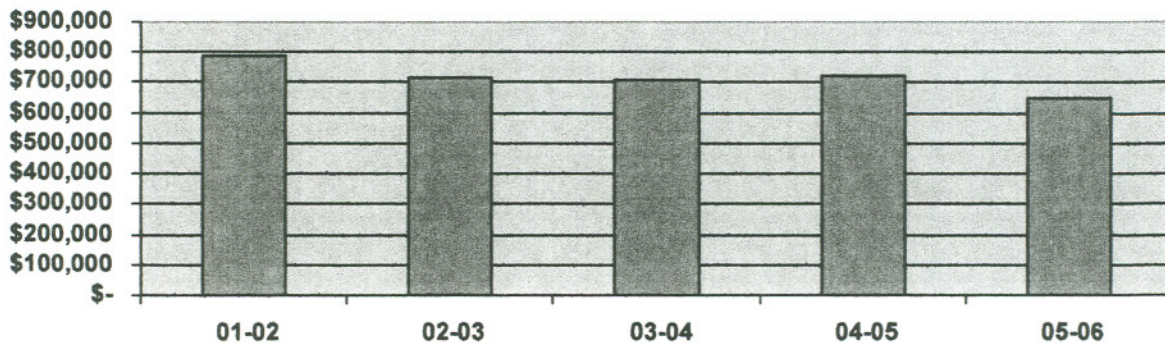
**Major Revenue Sources: Governmental and Proprietary Funds**

**Communications Services Tax**

**Description**            The new communications tax effective 10/01/01 represents a combination of the former cable television and telecommunications franchise fees as well as the public service tax on telecommunications services. Previously each service provider remitted these taxes and fees directly to each municipality throughout the State. In an effort to eliminate the onerous disbursement burden placed upon the providers the State decided to become the central receiving authority for these taxes. The State retains a 1% administrative fee and redistributes the monies to the municipalities according to a pre-determined percentage.

**Forecast**  
**Methodology**            This revenue is forecasted by the State of Florida.

<u>Fiscal Year</u>	<u>General Fund</u>	<u>% Change</u>
05-06 (Est)	\$653,306	(9.28%)
04-05 (Est)	\$720,142	1.41%
03-04	\$710,136	(.62%)
02-03	\$714,566	(9.53%)
01-02	\$789,863	-



**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
FISCAL YEAR 2005-06**

**Expenditures**

Personnel Services

**Description:** This category include expenditures for City employees' base wages and salaries plus expenditures for other forms of employee compensation: life and health insurance, social security, workers compensation, retirement contributions, longevity pay, overtime and special duty/status pay.

**Significant**

**Assumptions:** The proposed personnel services budget is based on the following assumptions:

- Merit increase based on approved pay plans for eligible employees, longevity pay based on years of service and City policy. Longevity pay ranges from \$500 for 10 years or more, \$1000 for 15 years or more, and \$1,250 for 20 or more years of service...
- Increase for cost of living of 3% effective 10/1/05 for members of the City's Police under the terms of their labor contracts.
- Worker's Compensation – Since we are self insured under the Miami Dade County Workmen's Compensation Program, annual costs are based on actual claims paid, a reserve for future claims payments, and an annual administrative fee. The annual fee is allocated to each department based on payroll, claims are charged to the department generating those claims.
- Projected increases in pension contributions based on the latest actuarial report.
- A 3% COLA increase for general employees.
- Projected increases in fuel, electricity, and water & sewer charges..

Operating Expenses

**Description:** This category includes expenditures for governmental programs that are not classified as personnel, capital outlay or capital projects. Operating expenses include such things as office supplies, postage, utilities, travel and entertainment, dues and subscriptions, gasoline, telephone and advertising to name a few.

**Significant**

**Assumptions:** Projected increases (decreases) are based on a departmental level decision-making process. The Departments were given two guidelines: (1) to prepare a budget based on a Status Quo Assumption in order to maintain the current level of services; and (2) to submit a detailed "wish list" of budget requests for new programs, activities, or operational needs. They are given flexibility over allocation in the various line items. The budget section of the Finance Department calculates the personnel cost based on the staffing requested by each



**CITY OF MIAMI SPRINGS  
INTRODUCTION TO THE BUDGET PROCESS  
FISCAL YEAR 2005-06**

*Other Budget Information (continued):*

**Expenditures (continued)**

Operating Expenses (continued)

department. Expenditures are then adjusted to reflect management priorities, and to reflect updated information on costs.

Capital Outlay

Description: This category includes expenditures for capital items, with an initial individual cost of \$1,000 or more, with an estimated useful life in excess of one year. Purchase orders encumbered at the end of the previous year are carried over.

Significant

Assumptions: Projected expenditures are based on the estimated cost of each capital item.

Funding for most of the capital expenditures are identified within the department's target budget. Capital outlays are ranked in order to reflect management priorities.

Capital Projects

Description: This category includes expenditures for construction.

Significant

Assumptions: Projected expenditures are based on an estimated cost to completion.

**CITY OF MIAMI SPRINGS  
BUDGET DEVELOPMENT GUIDELINES  
FISCAL YEAR 2005-06**

**Strategies**

The long term municipal goals focus on Community Health and Safety, Economic Development, Community Services, a Productive Work Environment, Quality Leadership, Ecological Preservation and the improvement of the City's reserve balances. These goals provide a point of reference for programs and services as it relates to the development of the budget.

The City's strategy for achieving these goals is to provide significant attention to revenue streams, establish an atmosphere conducive to cost-cutting and reduction of unnecessary waste, and require department directors to incorporate more direct and specific attention to their management controls, projections, and supervision of programs and projects.

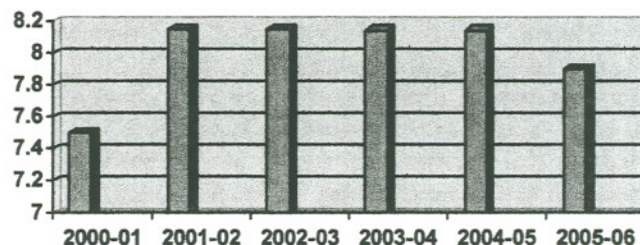
A cautious approach to personnel growth has been adopted since personnel-related costs account for approximately 67% of General Fund operating expenses. This budget reflects expenditure containment in response to the rising cost of personnel benefits, specifically health insurance costs.

The City is pursuing a strategy of improving technology and acquiring available new technologies in order to increase efficiency and operational effectiveness which in turn will decrease costs while improving services provided to its taxpayers.

**Budget Goals and Guidelines**

- 1) **Property Tax Reform Through Cost Reduction and New Revenue Sources:** The City's goal is to minimize increases in the millage rate. This traditionally was accomplished by finding new sources of revenue where possible and by implementing tight budgetary controls on expenditures. This 2005-2006 budget reduces the millage rate to 7.9000. This millage is approximately 29% of a total property tax bill.

**Historical Millage Rates**

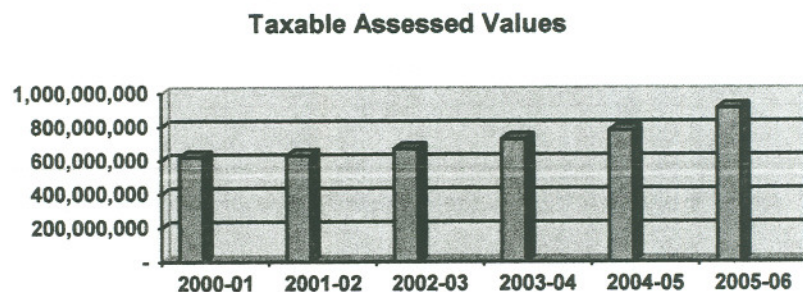


This graph illustrates the City's millage rates for the current and past four years.



**CITY OF MIAMI SPRINGS  
BUDGET DEVELOPMENT GUIDELINES  
FISCAL YEAR 2005-06**

**Budget Goals and Guidelines (continued)**



This graph illustrates the City's assessed values for the current and past four years.

**Components of Property Tax Bill for 2005-06**

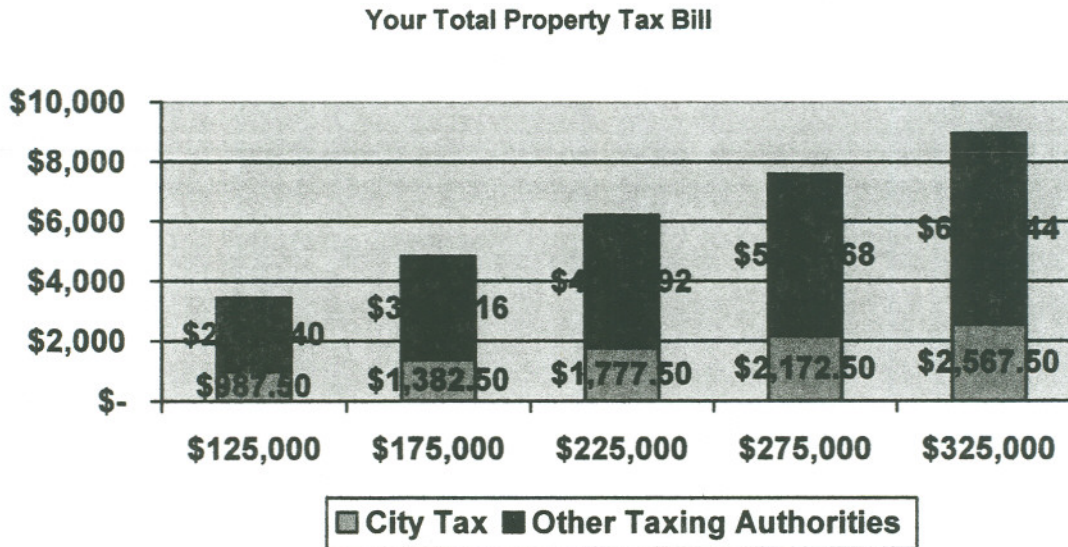
Miami Dade County Schools	8.0900
Environmental Protection	.1000
South Florida Water Management	.5970
Florida Inland Navigational District	.0385
Miami Dade County Government Services	5.9350
Children's Trust	.4442
City of Miami Springs	7.9000
Fire and Rescue	2.5920
Library	.4860

**Voter Approved Debt Payments**

School	.5970
Miami Dade County	.2850
Fire	.0690
City of Miami Springs	.4415
<b>Total Millage Rate</b>	<u>27.5752</u>

**CITY OF MIAMI SPRINGS  
BUDGET DEVELOPMENT GUIDELINES  
FISCAL YEAR 2005-06**

**Budget Goals and Guidelines (continued)**



The above calculations show the city of Miami springs and county-wide total property taxes based upon assessed values between \$125,000 and \$325,000 and assuming a \$25,000 homestead exemption.

- 2) **Fund Balance Goal:** The City will plan the budget in such a way to retain an unrestricted fund balance in the General Fund of at least 15% of planned expenditures. This level also provides a contingency for unexpected future events.
  
- 3) **User fees for Services:** Fees for services will be set with the goal to recover 100% of costs, except in specific instances in which the City Commission determines that it is in the public interest to offset some of the costs through the use of other revenues, such as general tax support. Where necessary, departments have updated their fee schedules during the budget process.
  
- 4) **Full Range of Municipal Services:** The City provides a full range of municipal services in order to maintain and enhance the quality of life in Miami Springs. The City acknowledges that the highest priority service areas relate to those that protect and enhance public safety and health.



**CITY OF MIAMI SPRINGS  
BUDGET DEVELOPMENT GUIDELINES  
FISCAL YEAR 2005-06**

**Budget Goals and Guidelines (continued)**

- 5) **Public Safety Services:** Public safety services are a high priority. The City will ensure that services are provided in an efficient, effective manner, and through thoughtful plans, public safety needs can be met in our community. The budget for the Police department represents approximately 41% of budgeted general fund expenditures.
- 6) **Employee Safety/Productivity:** The City is making great strides in updating the fleet of vehicles, and in providing equipment and supplies to employees that enhance safety and productivity. In the budget, departments were asked to identify and to request funding to continue this policy of providing up-to-date equipment, supplies, and facilities to assure employee safety.

**Financial Policies**

The City of Miami Springs financial policies, compiled below, set forth the basic framework for the overall fiscal management of the City. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the City Council and the Administration. These policies provide guidelines for evaluating both current activities and proposals for future programs.

Most of the policies represent long-standing principles; traditions and practices that have guided the City in the past and will help establish financial stability in the future. They will be reviewed annually as a decision making tool and to ensure their continued relevance in an ever-changing environment.

**Balanced Budget Policy**

To the extent that the appropriated revenues and estimated budget savings equal or exceed the appropriated expenditures, the budget is considered balanced. To the extent that the appropriated revenues and estimated budget savings equal or exceed the appropriated expenditures, the budget is considered balanced. Should the appropriated expenditures exceed the appropriated revenues and estimated budget savings, the difference would be shown in the revenue section as beginning Surplus. The amount of the beginning Surplus would specify the amount by which the fund Balance would be depleted. Estimated budget savings is the projection of the budget variance for both revenue and expenditures based on the last five years of historical data.

**CITY OF MIAMI SPRINGS  
BUDGET DEVELOPMENT GUIDELINES  
FISCAL YEAR 2005-06**

**Operating Budget Policies**

- 1) The City will maintain at a minimum, an accessible cash reserve equivalent to eight weeks of operating costs.
- 2) The City pays for medical insurance for its employees and 40% of the cost associated with dependent coverage.
- 3) No new or expanded services shall be implemented without implementing trade-offs of expenses or revenues at the same time. This applies to personnel, equipment and any other peripheral expenses associated with the service.
- 4) The City shall continue to support a scheduled level of maintenance and replacement of its infrastructure and fleet, in particular the City's sewer system infrastructure. Expansions to the fleet must be justified based on growth of the City.
- 5) The City shall support capital expenditures that reduce future operating costs.

**Revenue Policies**

- 1) The City will attempt to maintain a diversified and stable revenue system as a shelter from short-run fluctuations in any single revenue source.
- 2) The City will attempt to obtain additional major revenue sources as a way of ensuring a balanced budget.
- 3) The City will establish user charges and fees at a level to recover the full cost (direct and indirect) of providing the service in the Water, Sewer, Sanitation and Stormwater funds, which are self-sustaining. User fees in the Recreation department provide approximately 19% of its operating costs.
- 4) The City will review fees/charges annually and will design or modify revenue systems to include provisions that automatically allow charges to grow at a rate that keeps pace with the cost of providing the service.



**CITY OF MIAMI SPRINGS  
BUDGET DEVELOPMENT GUIDELINES  
FISCAL YEAR 2005-06**

**Revenue Policies**

- 5) The City will consider market rates and charges levied by other public and private organizations for similar services in establishing fees and charges.

**Cash management/Investment Policies**

- 1) The City will deposit all funds received by 2:00 PM, on the next day.
- 2) Investment of City funds will emphasize preservation of principal; the objective will be to match or exceed the yield of the State Board of Administration.
- 3) The City will collect revenues aggressively, including any past due amounts owed.

**Debt Policies**

- 1) The City may, as necessary, issue bonds for capital improvements.
- 2) Projects that are financed fall into one of two categories:
  - a) Projects that are revenue producing and require no subsidy for payment of debt service.
  - b) Projects requiring subsidy for payment of debt service shall enhance the quality of life of citizens of the City.
- 3) The City will publish and distribute an official statement for each bond issue.
- 4) General obligation debt will only be issued is approved by the voters in a referendum.
- 5) The City will maintain bond reserves as required by the various bond issues.

**CITY OF MIAMI SPRINGS  
BUDGET DEVELOPMENT GUIDELINES  
FISCAL YEAR 2005-06**

**Reserve Policies**

- 1) The City will maintain a fund balance in the General Fund of at least 15% of the Fund's expenditures.
- 2) The City will maintain a reserve for disaster assistance in the General Fund of at least \$125,000. This would provide the required 12.5% matching of up to \$1,000,000 in Federal and state assistance.

**Accounting, Auditing, and Financial Reporting Policies**

- 1) An independent audit will be performed annually.
- 2) The City will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

**Capital Budget Policies**

For the fiscal year 2005-06 budget, the City will implement a five year capital improvement plan, this plan was prepared with the assistance of all department heads and shows the City's capital requirements over the next five fiscal years.

- 1) The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of the capital plant and equipment from current revenues where possible.
- 2) The City has provided sufficient funds to replace and upgrade equipment as well as to take advantage of new technology thereby ensuring that employees have safe and efficient tools to service the public. It reflects a commitment to further automation and use of available technology to improve productivity of the City's work force.
  - a) The objective for upgrading and replacing equipment includes:
    - (1) normal replacement as equipment completes its useful life,
    - (2) upgrades of new technology, and (3) additional equipment necessary to service the needs of the City.



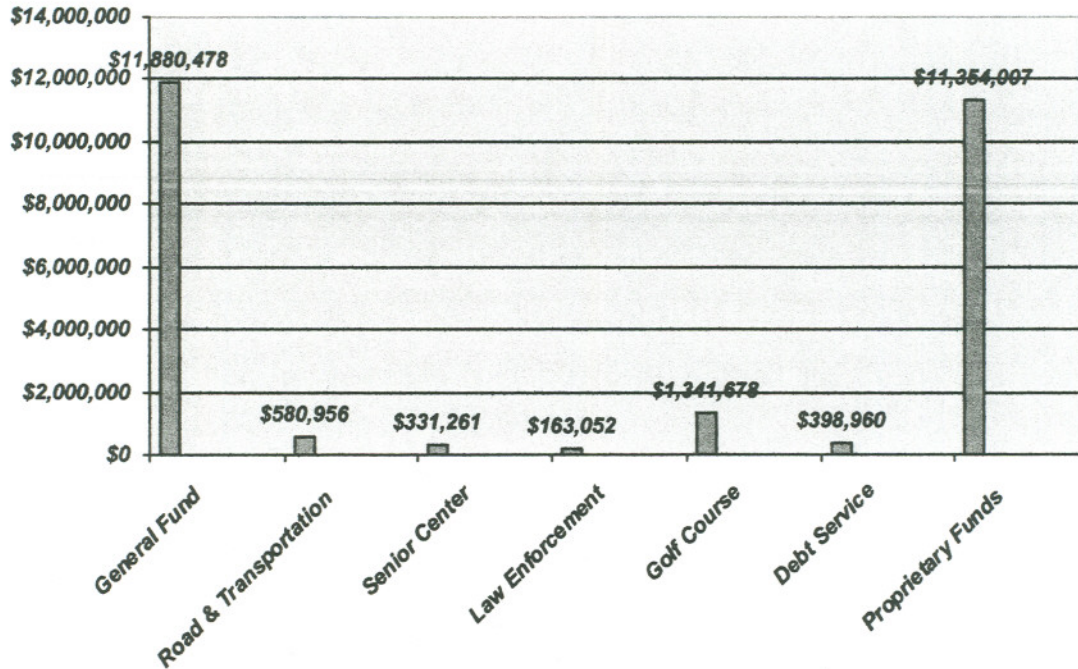
**CITY OF MIAMI SPRINGS  
BUDGET DEVELOPMENT GUIDELINES  
FISCAL YEAR 2005-06**

**Capital Budget Policies**

- 3) The City will use the following criterion to evaluate the relative merit of each capital project. Capital expenditures will foster goals of:
  - a) Economic and neighborhood vitality
  - b) Infrastructure and heritage preservation
  - c) Capital projects which implement a component of an approved redevelopment plan
  - d) Projects specifically included in an approved replacement schedule
  - e) Projects which reduce the cost of operations. Projects which increase the cost of operations shall have identified trade-offs to support those additional costs.
  - f) Projects which significantly improve safety and reduce risk exposure.

**CITY OF MIAMI SPRINGS  
BUDGET DEVELOPMENT GUIDELINES  
FISCAL YEAR 2005-06**

**2005-2006 BUDGET-EXPENDITURES BY FUND**



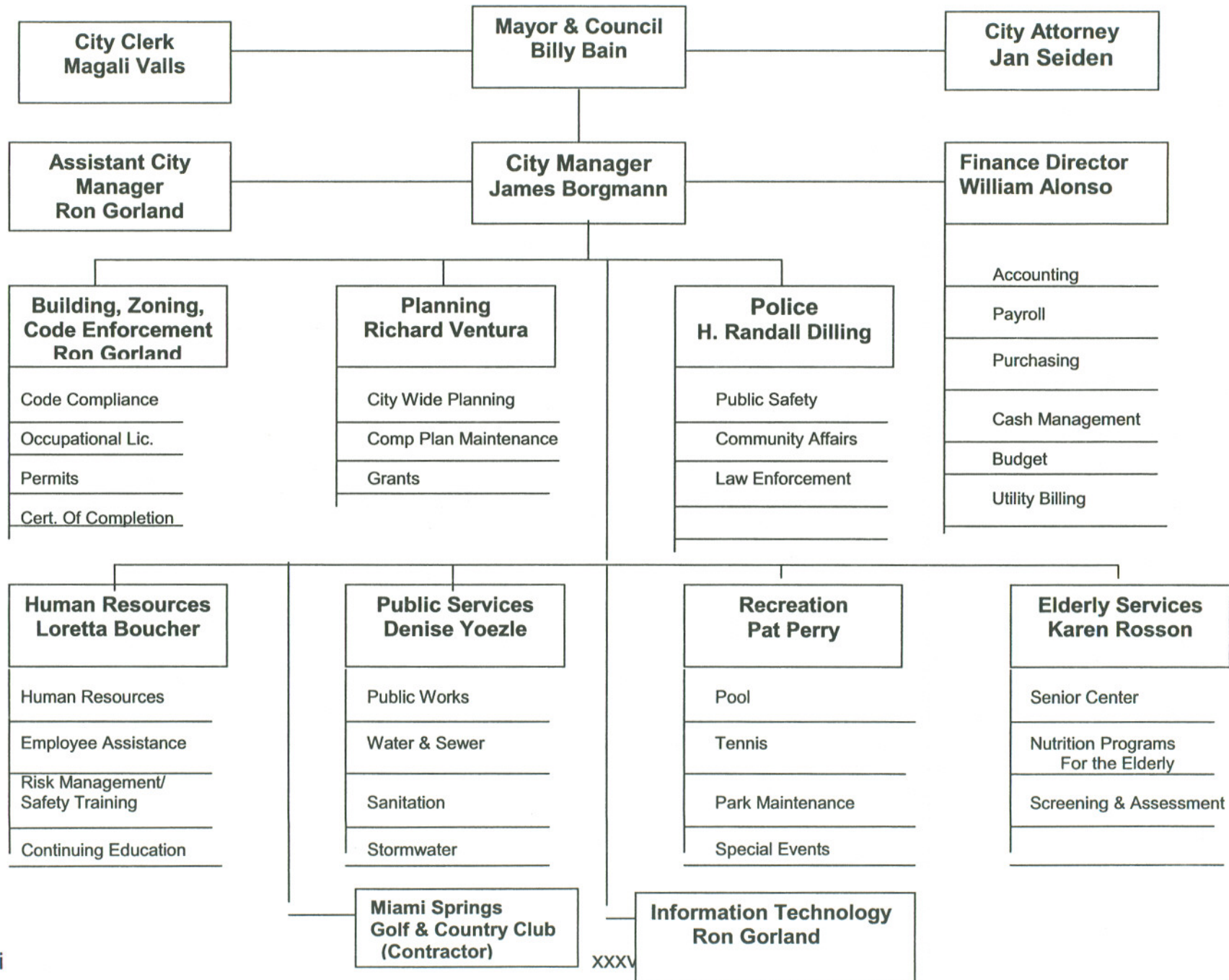


## Budget Calendar

### ***FY 2005-2006 Budget Development Process & Tentative Timetable***

DATE	ACTIVITY
June 6, 2005	City Manager holds initial budget preparation meeting with department heads & staff to distribute the FY 2005-2006 budget workbooks. <b>Council Chambers</b>
June 20, 2005	Last day for departments to submit their FY 2005-2006 budget request package including base, "wish-list" items, and revenue enhancement efforts or projects
July 1, 2005	City Manager's Office receives the <b>2005 Certification of Taxable Values (DR-420)</b> from Miami-Dade County's Property Appraiser's office; simultaneously, the Miami Springs Finance Department prepares adjustments to city-wide budget presentation
June 21, 2005 thru July 10, 2005	Finance Department to review individual department budget submissions, meeting with Departments to fine tune and adjust submissions
July 11, 2005 thru July 16, 2005	City Manager meetings with individual operating departments to review and consult with department heads to evaluate spending levels - Finance to advise individual department of time/date
Thursday, July 28, 2005	Miami Springs City Council meets in special session to propose a tentative ad valorem property tax millage levels for operating & debt service for FY 2005-2006
July 30, 2005	Finance Department advises City Manager of proposed funding levels - making determination and recommends (if necessary) any budgetary cuts or adjustments Proposed ad valorem millage rates on Form DR-420 sent to Miami Dade County Tax Collector
August 5, 2005	<b>Manager's FY 2006 Proposed Operating Budgets delivered to Council</b>
August 15, August 29, 2005	City Council holds special budget workshops to review individual departmental budget submissions, city-wide revenues, trends and other issues related to the fiscal operations of the City for FY 2005-2006 - all tentative and to be scheduled by Council
On or about August 24, 2005	<i>County Property Appraiser's Office mails out notices of proposed tax bills to all property owners in Miami Springs</i>
Monday, September 12, 2005	City Council to hold the first of two mandatory public hearings (as defined by State Statutes) to adopt tentative operating millage rates and operating budgets for FY -2005-2006
Within 15 days of 1st hearing, Sept 22, 2005	<i>Advertise the tentative millage and budgets; date, time and location for second public hearing in designated papers - <u>Daily Business Review</u> and <u>Rivers Cities Gazette</u></i>
Monday Sept 26, 2005	Second of two public hearings on the FY 2005-2006 operating budgets held at which point Council adopts the final millage rate and corresponding budgets
Within 3 days of 2nd hearing Wednesday Sept. 28, 2005	Final adopted millage rates and operating budgets are forwarded to the County's Property Appraiser and Tax Collector no later than 5.00 PM
Within 30 days of the final hearing	City submits <b>Certificate of Compliance [DR-487]</b> to the Florida Department of Revenue in Tallahassee - confirming that the City was in compliance with Truth-in-Millage rules.

# CITY OF MIAMI SPRINGS ORGANIZATIONAL CHART





**POSITION CLASSIFICATION AND PAY PLAN**

**FISCAL YEAR 2005-2006**

**GENERAL & EXEMPT EMPLOYEES**

POSITION	PAY GRADE	PAY RANGE	
		MINIMUM	MAXIMUM
MAINTENANCE WORKER I	8	20,581	30,379
CLERICAL ASSISTANT	9	21,041	31,201
AUTOMOTIVE SERVICE WORKER	10	21,566	31,978
EQUIPMENT OPERATOR	10	21,566	31,978
REFUSE COLLECTOR	10	21,566	31,978
TREE TRIMMER	10	21,566	31,978
UTILITY SERVICE WORKER I	10	21,566	31,978
REFUSE TRUCK DRIVER	13	23,224	34,438
HEAVY EQUIPMENT OPERATOR	14	23,806	35,304
METER READER	14	23,806	35,304
UTILITY SERVICE WORKER II	14	23,806	35,304
ADMINISTRATIVE ASSISTANT I	15	24,401	36,185
MATERIALS MANAGEMENT CLERK	15	24,401	36,185
POLICE ADMINISTRATIVE SPECIALIST I	15	24,401	36,185
UTILITY SERVICE WORKER III	15	24,401	36,185
ACCOUNTING CLERK I	16	25,008	37,091
ACCOUNTING CLERK II	18	26,237	38,969
AUTOMATED EQUIPMENT OPERATOR	19	26,935	39,945
BUILDING MAINTENANCE CREW LEADER	19	26,935	39,945
POLICE DISPATCHER I	19	26,935	39,945
AUTOMOTIVE MECHANIC	20	27,608	40,943
POLICE DISPATCHER II	21	28,294	41,965
ACCOUNTING CLERK III	22	29,005	43,011
ADMINISTRATIVE ASSISTANT II	22	29,005	43,011
PARKS MAINTENANCE FOREMAN	22	29,005	43,011
SANITATION FOREMAN	22	29,005	43,011
ADMINISTRATIVE ASSISTANT III	24	30,474	45,189
AUTOMOTIVE MECHANIC FOREMAN	24	30,474	45,189
POLICE ADMINISTRATIVE SPECIALIST II	24	30,474	45,189
WATER & SEWER FOREMAN	24	30,474	45,189
CODE ENFORCEMENT OFFICER	25	31,232	46,321
POLICE SENIOR ADMINISTRATIVE SPECIALIST	25	31,232	46,321
POLICE COMMUNICATIONS SUPERVISOR	26	32,012	47,479
MASTER ELECTRICIAN	28	33,638	49,879
OPERATIONS SUPERVISOR	28	33,638	49,879
RECREATION SPECIALIST	28	33,638	49,879
TURF SPECIALIST	28	33,638	49,879
DEPUTY CITY CLERK	29	34,181	50,265
EXECUTIVE SECRETARY	29	34,181	50,265
HUMAN RESOURCES SPECIALIST	29	34,181	50,265
PARKS MAINTENANCE FOREMAN/ARBORIST	29	34,181	50,265
* ASSISTANT PARKS & RECREATION DIRECTOR	33	38,059	56,435
SENIOR STAFF ACCOUNTANT	33	38,059	56,435
* HUMAN RESOURCES DIRECTOR	37	42,005	62,295
PURCHASING/SYSTEMS MANAGER	37	42,005	62,295
* ASSISTANT FINANCE DIRECTOR	40	45,236	67,086
* ASSISTANT PUBLIC WORKS DIRECTOR	40	45,236	67,086
* BUILDING OFFICIAL	40	45,236	67,086
* INFORMATION TECHNOLOGY DIRECTOR	40	45,236	67,086
* PARKS & RECREATION DIRECTOR	40	45,236	67,086
* SOCIAL SERVICES DIRECTOR	40	45,236	67,086
* CITY PLANNER	44	49,930	74,049
* HUMAN RESOURCES DIRECTOR/RISK MANAGER	45	51,179	75,900
* POLICE LIEUTENANT	44P	54,099	78,652
* POLICE CAPTAIN	46P	56,835	82,638
* ASSISTANT PUBLIC SERVICES DIRECTOR	49	65,309	87,078
* ASSISTANT CITY MANAGER	50	68,006	102,010
* CHIEF OF POLICE	50	68,006	102,010
* FINANCE DIRECTOR	50	68,006	102,010
* PUBLIC SERVICES DIRECTOR	50	68,006	102,010

\* Exempt from overtime/compensatory time in accordance with FLSA  
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Effective 10/1/05

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**ANALYSIS, GRAPHICS, AND SUPPLEMENTARY  
INFORMATION**

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**BUDGET SUMMARY FOR FISCAL YEAR 2005-06 ALL FUNDS**

	<b>2002-03 Actual</b>	<b>2003-04 Actual</b>	<b>2004-05 Amended</b>	<b>2005-06 Budget</b>	<b>% of Total</b>	<b>% Change from 2004-05</b>
<b>BEGINNING BALANCE</b>	<b>9,349,050</b>	<b>11,607,878</b>	<b>8,538,472</b>	<b>7,238,163</b>		
<b>REVENUES/SOURCES</b>						
Taxes	5,619,633	6,031,710	6,492,184	7,251,025	27.1%	11.7%
Franchise Fees	657,367	747,491	760,000	795,000	3.0%	4.6%
Utility Taxes	1,603,090	1,570,102	1,500,000	1,535,702	5.7%	2.4%
Licenses and Fees	359,674	396,527	364,900	373,252	1.4%	2.3%
Intergovernmental Revenues	2,262,807	2,506,758	2,055,725	2,263,533	8.5%	10.1%
Charges for Services	276,164	1,895,953	1,769,145	1,286,909	4.8%	-27.3%
Fines and Forfeitures	338,139	319,510	237,038	339,814	1.3%	43.4%
Interest Income	64,179	63,406	132,000	148,916	0.6%	12.8%
Miscellaneous	221,207	173,068	4,400	113,863	0.4%	2487.8%
Interfund Transfers	6,659,906	1,508,757	1,673,784	1,285,593	4.8%	-23.2%
Water/Sewer Charges	4,904,678	4,881,587	4,942,060	6,496,270	24.3%	31.4%
Sanitation Charges	1,526,556	1,563,836	1,535,000	1,731,000	6.5%	12.8%
Stormwater Charges	280,633	273,289	282,656	283,500	1.1%	0.3%
Golf Course	1,689,062	-	-	-	0.0%	0.0%
Debt proceeds	272,000	-	-	1,800,000	6.7%	100.0%
Grant revenue	-	-	500,000	1,072,000	4.0%	100.0%
<b>Total Revenues</b>	<b>26,735,095</b>	<b>21,931,994</b>	<b>22,248,892</b>	<b>26,776,377</b>	<b>100.0%</b>	<b>20.3%</b>
<b>EXPENDITURES/USES</b>						
General Government	1,755,614	2,348,337	2,946,351	2,102,163	8.1%	-28.7%
Public Safety	4,401,462	4,567,028	4,945,329	5,214,945	20.0%	5.5%
Public Works	1,757,668	1,681,754	1,934,167	2,753,278	10.6%	42.3%
Recreation & Culture	3,588,581	3,232,457	3,793,562	2,785,489	10.7%	-26.6%
Economic & Community Development	442,157	380,516	-	-	-	0.0%
Debt Service	398,463	554,723	396,268	494,674	1.9%	24.8%
Non Departmental	349,497	415,634	442,437	485,243	1.9%	9.7%
Transfers to other funds	6,955,479	1,508,758	1,248,784	860,593	3.3%	-31.1%
Water/Sewer Utility Services	4,516,356	4,689,055	5,252,095	7,804,223	30.0%	48.6%
Sanitation Services	1,663,210	1,699,754	1,814,432	2,209,418	8.5%	21.8%
Stormwater Services	233,223	234,406	775,776	1,340,366	5.1%	72.8%
<b>Total Expenditures</b>	<b>26,061,710</b>	<b>21,312,421</b>	<b>23,549,201</b>	<b>26,050,392</b>	<b>100.0%</b>	<b>10.6%</b>
Excess(Deficit) of revenues over expenditures	673,385	619,573	(1,300,309)	725,985		
Transfer Golf Course to Governmental	-	(4,594,741)	-	-		
Prior Period Adjustments	1,585,443	905,762	-	-		
<b>ENDING BALANCE</b>	<b>11,607,878</b>	<b>8,538,472</b>	<b>7,238,163</b>	<b>7,964,148</b>		

**BUDGET SUMMARY FOR FISCAL YEAR 2005-06 ALL GOVERNMENTAL FUNDS**

	2002-03 Actual	2003-04 Actual	2004-05 Amended	2005-06 Budget	% of Total	% Change from 2004-05
<b>BEGINNING BALANCE</b>	<b>5,064,745</b>	<b>3,951,818</b>	<b>5,160,750</b>	<b>4,443,028</b>		
<b>REVENUES/SOURCES</b>						
Taxes	5,619,633	6,031,710	6,492,184	7,251,025	48.4%	11.7%
Franchise Fees	657,367	747,491	760,000	795,000	5.3%	4.6%
Utility Taxes	1,603,090	1,570,102	1,500,000	1,535,702	10.2%	2.4%
Licenses and Fees	359,674	396,527	364,900	373,252	2.5%	2.3%
Intergovernmental Revenues	2,262,807	2,506,758	2,055,725	2,263,533	15.1%	10.1%
Charges for Services	276,164	1,895,953	1,769,145	1,286,909	8.6%	-27.3%
Fines and Forfeitures	338,139	319,510	237,038	339,814	2.3%	43.4%
Interest Income	57,447	56,826	132,000	148,916	1.0%	12.8%
Miscellaneous	158,258	144,932	4,400	113,863	0.8%	2487.8%
Interfund Transfers	717,085	1,203,855	1,673,784	877,175	5.9%	-47.6%
Proceeds from Debt	272,000	-	-	-		
<b>Total Revenues</b>	<b>12,321,664</b>	<b>14,873,663</b>	<b>14,989,176</b>	<b>14,985,189</b>	<b>100.0%</b>	<b>0.0%</b>
<b>EXPENDITURES/USES</b>						
General Government	1,755,614	2,348,337	2,946,351	2,102,163	14.3%	-28.7%
Public Safety	4,401,462	4,567,028	4,945,329	5,214,945	35.5%	5.5%
Public Works	1,757,668	1,681,754	1,934,167	2,753,278	18.7%	42.3%
Recreation & Culture	1,243,206	3,232,457	3,793,976	2,785,489	19.0%	-26.6%
Economic & Community Development	442,157	380,516	-	-	0.0%	0.0%
Debt Service	398,463	554,723	396,268	494,674	3.4%	24.8%
Non Departmental	349,497	415,634	442,023	485,243	3.3%	9.8%
Transfers to other funds	3,296,160	1,083,754	1,248,784	860,593	5.9%	0.0%
<b>Total Expenditures</b>	<b>13,644,227</b>	<b>14,264,203</b>	<b>15,706,898</b>	<b>14,696,385</b>	<b>100.0%</b>	<b>-6.4%</b>
Excess(Deficit) of revenues over expenditures	(1,322,563)	609,460	(717,722)	288,804		
Transfer Golf Course to Governmental	-	22,014	-			
Prior Period Adjustments	209,636	577,458	-			
<b>ENDING BALANCE</b>	<b>3,951,818</b>	<b>5,160,750</b>	<b>4,443,028</b>	<b>4,731,832</b>		



**CITY OF MIAMI SPRINGS**  
**BUDGET SUMMARY FY 2005-06**

	Original Budget <u>FY04-05</u>	Adopted Budget <u>FY05-06</u>	% Increase (Decrease)
<b><u>General Fund:</u></b>			
Budgeted Revenues	\$ 10,713,824	\$ 12,177,282	13.7%
Budgeted Expenditures	(10,334,327)	(11,880,478)	15.0%
Excess revenues over exp	379,497	296,804	
Reserve for fund balance	(379,497)	(296,804)	-21.8%
	\$ -	\$ -	
<b><u>Law Enforcement</u></b>	<b><u>FY04-05</u></b>	<b><u>FY05-06</u></b>	
Budgeted Revenues	\$ 105,038	\$ 193,052	83.8%
Budgeted Expenditures	(105,038)	(163,052)	55.2%
	\$ -	\$ 30,000	
<b><u>Road &amp; Transportation</u></b>	<b><u>FY04-05</u></b>	<b><u>FY05-06</u></b>	
Budgeted Revenues	\$ 795,683	\$ 542,956	-31.8%
Budgeted Expenditures	(795,683)	(580,956)	-27.0%
	\$ -	\$ (38,000)	
<b><u>Elderly Services</u></b>	<b><u>FY04-05</u></b>	<b><u>FY05-06</u></b>	
Budgeted Revenues	\$ 284,030	\$ 331,261	16.6%
Budgeted Expenditures	(284,030)	(331,261)	16.6%
	\$ -	\$ -	
<b><u>Golf Course</u></b>	<b><u>FY04-05</u></b>	<b><u>FY05-06</u></b>	
Budgeted Revenues	\$ 1,678,630	\$ 1,341,678	-20.1%
Budgeted Expenditures	(1,678,630)	(1,341,678)	-20.1%
	\$ -	\$ -	
<b><u>Debt Service</u></b>	<b><u>FY04-05</u></b>	<b><u>FY05-06</u></b>	
Budgeted Revenues	\$ 396,268	\$ 398,960	0.7%
Budgeted Expenditures	(396,268)	(398,960)	0.7%
	\$ -	\$ -	
<b><u>Total Governmental</u></b>			
Budgeted Revenues	\$ 13,973,473	\$ 14,985,189	7.2%
Budgeted Expenditures	(13,593,976)	(14,696,385)	8.1%
Excess revenues over exp	379,497	288,804	-23.9%

**BUDGET SUMMARY FOR FISCAL YEAR 2005-06- GENERAL FUND**

	2002-03 Actual	2003-04 Actual	2004-05 Amended	2005-06 Budget	% of Total	% Change from 2004-05
<b>BEGINNING BALANCE</b>	<b>2,076,218</b>	<b>853,643</b>	<b>2,889,407</b>	<b>2,171,685</b>		
<b>REVENUES/SOURCES</b>						
Taxes	5,283,941	5,638,375	6,095,916	6,852,065	56.3%	12.4%
Franchise Fees	657,367	747,491	760,000	795,000	6.5%	4.6%
Utility Taxes	1,603,090	1,570,102	1,500,000	1,535,702	12.6%	2.4%
Licenses and Fees	359,674	396,527	364,900	373,252	3.1%	2.3%
Intergovernmental Revenues	1,142,268	1,200,928	1,104,658	1,549,813	12.7%	40.3%
Charges for Services	276,164	227,864	233,950	236,909	1.9%	1.3%
Fines and Forfeitures	103,764	170,547	132,000	171,762	1.4%	30.1%
Interest Income	23,893	35,287	132,000	171,762	1.4%	30.1%
Miscellaneous	140,865	128,981	4,400	66,017	0.5%	1400.4%
Interfund Transfers	587,085	568,682	425,000	425,000	3.5%	0.0%
Proceeds from Debt	272,000	-	-	-		
<b>Total Revenues</b>	<b>10,450,111</b>	<b>10,684,784</b>	<b>10,752,824</b>	<b>12,177,282</b>	<b>100.0%</b>	<b>13.2%</b>
<b>EXPENDITURES/USES</b>						
General Government	1,565,853	1,528,648	1,945,940	2,102,163	17.7%	8.0%
Public Safety	4,142,626	4,280,679	4,752,691	5,051,893	42.5%	6.3%
Public Works	1,757,668	1,681,754	1,934,167	2,172,322	18.3%	12.3%
Recreation & Culture	896,420	878,718	1,050,081	1,112,550	9.4%	5.9%
Debt Service	-	95,713	92,845	95,714	0.8%	3.1%
Non Departmental	349,497	415,634	446,039	485,243	4.1%	8.8%
Transfers to other funds	3,134,078	904,473	1,248,784	860,593	7.2%	-31.1%
<b>Total Expenditures</b>	<b>11,846,142</b>	<b>9,785,619</b>	<b>11,470,546</b>	<b>11,880,478</b>	<b>100.0%</b>	<b>3.6%</b>
Excess(Deficit)	(1,396,031)	899,165	(717,722)	296,804		
Prior Period Adjustments	173,456	1,136,599	-	-		
<b>ENDING BALANCE</b>	<b>853,643</b>	<b>2,889,407</b>	<b>2,171,685</b>	<b>2,468,489</b>		



**BUDGET SUMMARY FOR FISCAL YEAR 2005-06 ALL ENTERPRISE FUNDS**

	2002-03 Actual	2003-04 Actual	2004-05 Budget	2005-06 Budget	% of Total	% Change from 2004-05
<b>BEGINNING NET ASSETS BALANCE</b>	<b>4,284,305</b>	<b>7,793,749</b>	<b>3,639,168</b>	<b>3,056,581</b>		
<b>REVENUES/SOURCES</b>						
Charges for services	8,381,795	6,718,713	6,759,716	8,510,770	72.2%	25.9%
Interest Income	6,732	6,581	-	-	0.0%	0.0%
Miscellaneous	62,949	28,136	-	-	0.0%	0.0%
Grant Revenue			500,000	1,072,000	9.1%	114.4%
Debt Proceeds				1,800,000	15.3%	100.0%
Interfund Transfers	5,942,821	304,903	-	408,418		0.0%
<b>Total Revenues</b>	<b>14,394,297</b>	<b>7,058,331</b>	<b>7,259,716</b>	<b>11,791,188</b>	<b>100.0%</b>	<b>62.4%</b>
<b>EXPENDITURES/USES</b>						
Administrative costs	2,512,312	1,454,019	1,418,980	1,428,933	12.6%	0.7%
Operations and maintenance	1,539,880	601,587	647,398	656,315	5.8%	1.4%
Water and disposal costs	3,000,359	3,206,756	3,030,490	4,492,157	39.6%	48.2%
Depreciation and amortization	1,106,466	877,096	857,073	922,552	8.1%	7.6%
Transfers to other funds	3,659,319	425,004	425,000	425,000	3.7%	0.0%
Miscellaneous	92,324	-	-	-	0.0%	0.0%
Capital Outlay	-	-	1,007,000	2,989,000	26.3%	196.8%
Debt Service	350,000	360,000	456,362	440,050	3.9%	-3.6%
<b>Total Expenditures/uses</b>	<b>12,260,660</b>	<b>6,924,462</b>	<b>7,842,303</b>	<b>11,354,007</b>	<b>100.0%</b>	<b>44.8%</b>
Excess(Deficit) of revenues over expenditures	2,133,637	133,870	(582,587)	437,181		
Transfer Golf Course to Governmental	-	(4,616,755)	-	-		
Prior Period Adjustments	1,375,807	328,304	-	-		
<b>ENDING NET ASSETS BALANCE</b>	<b>7,793,749</b>	<b>3,639,168</b>	<b>3,056,581</b>	<b>3,493,762</b>		

**CITY OF MIAMI SPRINGS**  
**ENTERPRISE FUND BUDGET SUMMARY FY 2004-05**

	Actual FY03-04	Budget FY04-05	Proposed Budget FY05-06	% Increase (Decrease) From FY 03-04 Budget
<b><u>Water &amp; Sewer Fund</u></b>				
Revenues/Sources	\$ 4,897,538	\$ 4,942,060	\$ 8,226,270	66%
Operating Expenses	(4,031,349)	(3,793,903)	(6,793,395)	79%
Operating Profit(Loss)	866,189	1,148,157	1,432,875	25%
Admin fees paid to general fund	(350,004)	(310,000)	(310,000)	0%
Depreciation	(657,706)	(643,361)	(700,828)	9%
Net Income(loss)	\$ (141,521)	\$ 194,796	\$ 422,047	117%
<b><u>Sanitation</u></b>				
Revenues/Sources	\$ 1,565,567	\$ 1,535,000	\$ 2,209,418	44%
Operating Expenses	(1,578,260)	(1,585,256)	(1,990,924)	26%
Operating Profit(Loss)	(12,693)	(50,256)	218,494	-535%
Admin fees paid to general fund	194,300	(97,000)	(97,000)	0%
Depreciation	(121,494)	(130,636)	(121,494)	-7%
Net Income(loss)	\$ 60,113	\$ (277,892)	\$ -	-100%
<b><u>Stormwater</u></b>				
Revenues/Sources	\$ 290,324	\$ 782,656	\$ 1,355,500	73%
Operating Expenses	(136,509)	(659,937)	(1,222,136)	85%
Operating Profit(Loss)	153,814	122,719	133,364	9%
Admin fees paid to general fund	35,603	(18,000)	(18,000)	100%
Depreciation	(97,896)	(96,425)	(100,230)	4%
Net Income(loss)	\$ 91,521	\$ 8,294	\$ 15,134	82%
<b><u>Total Enterprise</u></b>				
Revenues/Sources	\$ 6,753,429	\$ 7,259,716	\$ 11,791,188	62%
Operating Expenses	(5,746,118)	(6,039,096)	(10,006,455)	66%
Operating Profit(Loss)	1,007,311	1,220,620	1,784,733	46%
Admin fees paid to general fund	(120,102)	(425,000)	(425,000)	0%
Depreciation	(877,096)	(870,422)	(922,552)	6%
Net Income(loss)	\$ 10,113	\$ (74,802)	\$ 437,181	-684%



**CITY OF MIAMI SPRINGS  
BUDGETED REVENUE FY 2005-06**

GENERAL FUND	\$12,177,282
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**SPECIAL REVENUE FUNDS:**

Road and Transportation Fund	542,956
Law Enforcement Trust Fund	193,052
Elderly Services (excluding \$160,497 in Interfund transfers)	170,764
Golf Course Fund (excluding \$291,678 in Interfund transfers)	1,050,000
Total Special Revenue Funds	1,956,772

Debt Service Fund-G.O. Bonds	398,960
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**ENTERPRISE FUNDS:**

Water & Sewer Fund

Water Fees-Inside City	1,461,600
Water Fees-Outside City	164,370
Water Tapping Fees	2,000
Water Penalties	12,000
Misc Water Charges	37,000
Sewer Miami Springs	4,461,300
Sewer Virginia Gardens	323,000
Sewer Connections	5,000
Sewer Penalties	30,000
Total Water & Sewer Fund	6,496,270

(\*Excluding \$1,500,000 in debt proceeds and \$230,000 in interfund transfers)

Sanitation Fund

Residential	1,540,000
Recycling	131,000
Penalties	20,000
Misc Trash Pick Ups	16,000
Bulk Collection Fees	24,000
Total Sanitation Fund	1,731,000

(\*\*Excluding \$300,000 in debt proceeds and \$178,418 in interfund transfers)

Stormwater Fund

Residential Class I	222,000
Industrial/Commercial Class II	34,000
Greenspace Class III	24,000
Other Charges	2,500
Grant Revenue	1,072,000
Penalties	1,000
Total Stormwater Fund	1,355,500

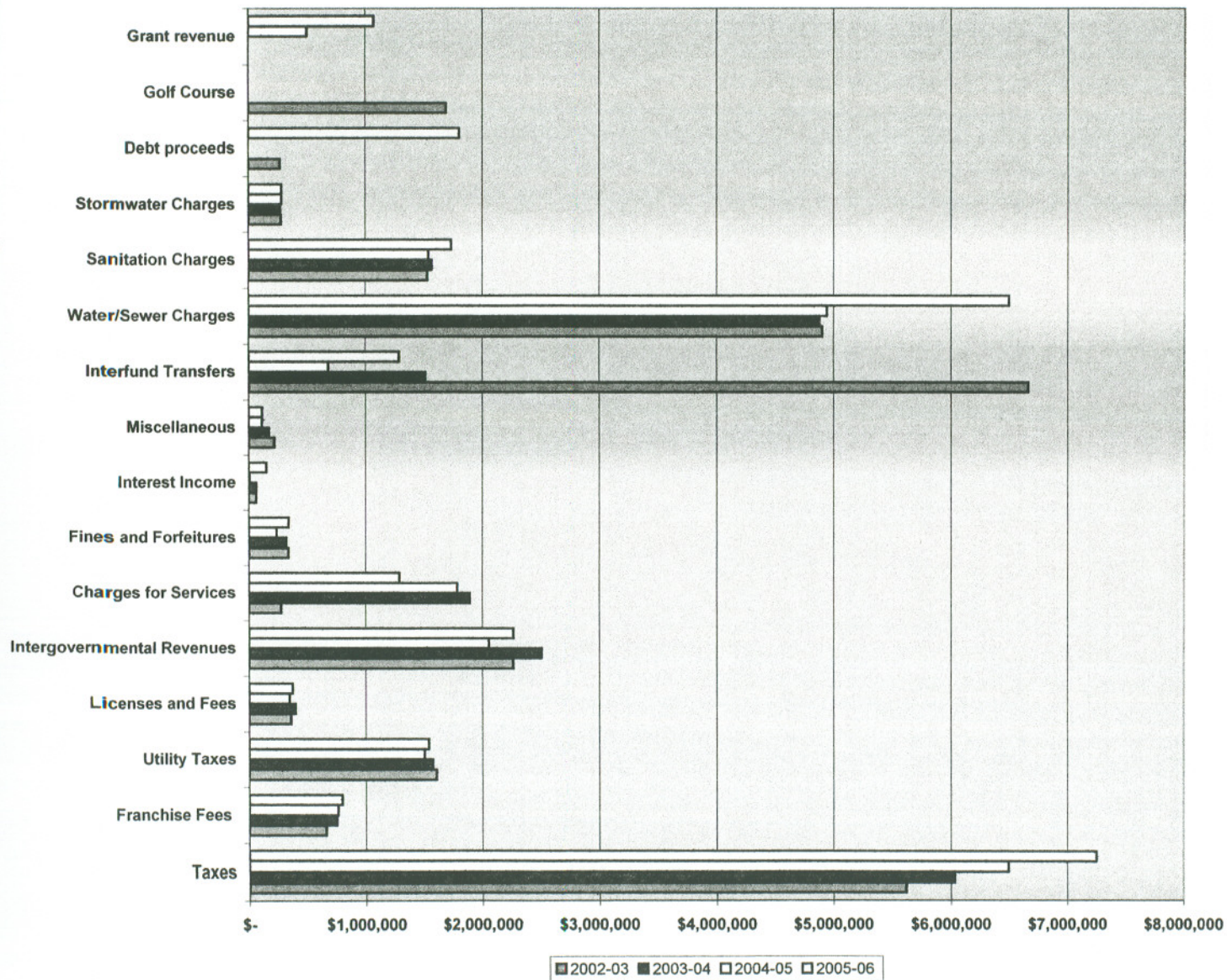
Total All Funds	24,115,784
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**CITY OF MIAMI SPRINGS**  
**LISTING OF TOP EXPENDITURES**

	<u>FY 2004-05</u>	<u>FY 2005-06</u>		<u>% of Change</u>
	<u>Amended Budget</u>	<u>Budget</u>	<u>% of Total</u>	<u>From FY2004-05</u>
Salaries	\$ 7,142,623	\$ 7,329,553	28.1%	2.6%
Health Insurance Benefits	590,785	579,465	2.2%	-1.9%
Other Employee Benefits	848,727	1,109,015	4.3%	30.7%
<b>Total Salaries &amp; Benefits</b>	<b>8,582,135</b>	<b>9,018,033</b>	<b>34.6%</b>	<b>5.1%</b>
Capital Expenditures	2,633,526	4,007,989	15.4%	52.2%
Sewer Processing	1,631,450	2,904,157	11.1%	78.0%
Debt Service Payments	1,057,543	934,724	3.6%	-11.6%
Depreciation/Amortization	870,422	922,552	3.5%	6.0%
Operating Supplies/Uniforms	671,334	859,901	3.3%	28.1%
Contractual Services	758,039	522,654	2.0%	-31.1%
Waste Disposal	757,500	738,000	2.8%	-2.6%
Water Purchases	640,000	850,000	3.3%	32.8%
Golf Course Salaries	638,800	485,209	1.9%	-24.0%
Transfers to other funds	1,248,784	860,593	3.3%	-31.1%
Reserve for general fund	396,373	296,804	1.1%	100.0%
Liability insurance	266,067	431,760	1.7%	62.3%
Professional Fees	469,925	394,847	1.5%	-16.0%
Management fee paid by enterprise funds	425,000	425,000	1.6%	0.0%
Fleet Maintenance	325,725	365,948	1.4%	12.3%
Contingencies	325,000	275,000	1.1%	-15.4%
Repairs and Maintenance	258,148	350,320	1.3%	35.7%
Employee Benefits-Golf Course	140,624	103,958	0.4%	-26.1%
Other Misc Expenses	1,452,806	1,302,943	5.0%	-10.3%
<b>Total Budgeted Expenditures(All Funds)</b>	<b>23,549,201</b>	<b>26,050,392</b>	<b>100.0%</b>	<b>10.6%</b>



## Revenues All Funds



## EXPENDITURE CATEGORY MATRIX FOR FY2005-06 BUDGET

Allocation of Expenditures	Personnel Services	Operating Expenditure/ Expenses	Capital Outlay	Debt Service	Other Uses	Total
<b>General Fund</b>						
Mayor & City Council	34,470	15,685	4,300	-	-	54,455
Office of the City Manager	344,463	28,678	-	-	-	373,141
Office of the City Clerk	153,733	51,150	-	-	-	204,883
Office of the City Attorney	-	103,000	-	-	-	103,000
Human Resource Department	147,220	63,460	-	-	-	210,680
Finance /Budget	592,559	101,246	2,500	-	-	696,305
IT Department	114,266	123,697	47,710	95,714	-	381,387
Planning Department	107,610	66,416	-	-	-	174,026
Police Department	3,860,408	521,862	185,050	-	-	4,567,320
Police - School Guards	22,195	3,000	-	-	-	25,195
Building ,Zoning & Code Enforce	341,281	116,097	2,000	-	-	459,378
Public Works - Administration	369,244	106,725	8,000	-	-	483,969
Public Works - Streets	139,861	305,360	142,500	-	-	587,721
Public Works - Properties	544,331	198,077	-	-	-	742,408
Public Works - Building Maintenance	74,012	183,989	-	-	-	258,001
Public Works - Fleet Maintenance	-	100,223	-	-	-	100,223
Recreation	321,161	263,641	22,000	-	-	606,802
Aquatics	151,322	143,176	12,000	-	-	306,498
Tennis	44,533	10,780	27,500	-	-	82,813
Park Maintenance	68,237	39,200	9,000	-	-	116,437
Non-Departmental	-	210,243	-	-	275,000	485,243
Transfers to other funds	-	-	-	-	860,593	860,593
General Fund Total	7,430,906	2,755,705	462,560	95,714	1,135,593	11,880,478
% of General Fund	62.5%	23.2%	3.9%	0.8%	9.6%	100.0%
<b>Road and Transportation Fund</b>						
Streets & Sidewalks-Maintenance	33,000	167,527	-	-	-	200,527
Streets & Sidewalks-Infrastructure	-	-	380,429	-	-	380,429
Road & Transportation Fund Total	33,000	167,527	380,429	-	-	580,956
% of Road & Transportation	5.7%	28.8%	65.5%	0.0%	0.0%	100.0%
<b>Senior Center fund</b>						
Social Services	125,194	194,367	11,700	-	-	331,261
Senior Center Total	125,194	194,367	11,700	-	-	331,261
% of Senior Center	37.8%	58.7%	3.5%	0.0%	0.0%	100.0%
<b>Golf Course Fund</b>						
Recreation	589,167	591,211	161,300	-	-	1,341,678
Golf Course Total	589,167	591,211	161,300	-	-	1,341,678
% of Golf Course	43.9%	44.1%	12.0%	0.0%	0.0%	100.0%
<b>Debt Service</b>						
General Debt Service	-	188,960	-	210,000	-	398,960
Debt Service Total	-	188,960	-	210,000	-	398,960
% of Debt Service	0.0%	47.4%	0.0%	52.6%	0.0%	100.0%

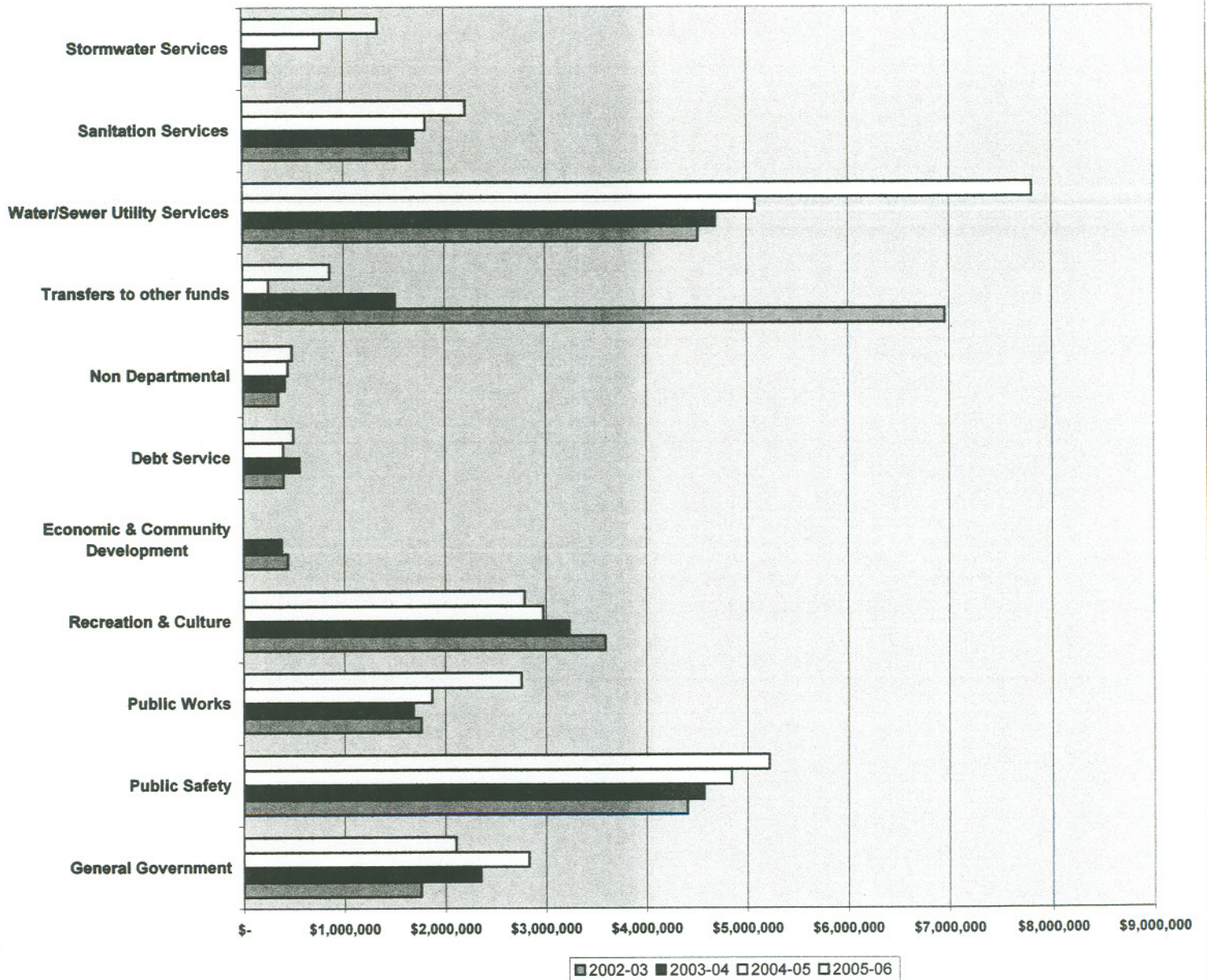


**EXPENDITURE CATEGORY MATRIX FOR FY2005-06 BUDGET**

Allocation of Expenditures	Personnel Services	Operating Expenditure/ Expenses	Capital Outlay	Debt Service	Other Uses	Total
<b>Water and Sewer Fund</b>						
Water Distribution	359,130	1,123,555	117,000	-	-	1,599,685
Sewer Collection	273,189	3,991,299	1,500,000	440,050	-	6,204,538
Water and Sewer Total	632,319	5,114,854	1,617,000	440,050	-	7,804,223
% of Water and Sewer	8.1%	65.5%	20.7%	5.6%	0.0%	100.0%
<b>Sanitation Fund</b>						
Garbage and Trash Collection	722,270	1,187,148	300,000	-	-	2,209,418
Sanitation Fund Total	722,270	1,187,148	300,000	-	-	2,209,418
% of Sanitation	32.7%	53.7%	13.6%	0.0%	0.0%	100.0%
<b>Stormwater Fund</b>						
Stormwater services	74,344	194,022	1,072,000	-	-	1,340,366
Stormwater Fund Total	74,344	194,022	1,072,000	-	-	1,340,366
% of Stormwater	5.5%	14.5%	80.0%	0.0%	0.0%	100.0%
<b>Law Enforcement Fund</b>						
Treasury & Justice Confiscated	-	160,052	3,000	-	-	163,052
Law Enforcement Fund Total	-	160,052	3,000	-	-	163,052
% of Law Enforcement	0.0%	98.2%	1.8%	0.0%	0.0%	100.0%
<b>TOTAL 2005-06 BUDGET</b>	<b>9,607,200</b>	<b>10,553,846</b>	<b>4,007,989</b>	<b>745,764</b>	<b>1,135,593</b>	<b>26,050,392</b>
<b>% OF TOTAL 2005-06 BUDGET</b>	<b>36.9%</b>	<b>40.5%</b>	<b>15.4%</b>	<b>2.9%</b>	<b>4.4%</b>	<b>100.0%</b>

Note: The following funds are not detailed in the Expenditure Category Matrix because they do not have a Proposed 2005-06 Budget: Hurricane Fund, Grants Fund, Police Grants fund, and the Criminal Justice Fund.

## Expenditures All Funds





**CITY OF MIAMI SPRINGS**  
**PERSONNEL COMPARISON BY DEPARTMENT**

	FY 2003-04		FY 2004-05		FY 2005-06		Increase(decrease) from FY 2004-05	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Office of the City Manager	2.50	-	3.00	-	3.00	-	-	-
Office of the City Clerk	2.00	-	2.00	-	2.00	-	-	-
Human Resource Department	2.00	-	2.00	-	2.00	-	-	-
Finance & Budget Department	11.00	1.00	9.50	1.00	9.50	1.00	-	-
IT Department	-	-	1.50	-	1.50	-	-	-
Planning Department	1.50	-	1.00	1.00	1.00	1.00	-	-
Police Department	54.00	10.00	55.00	10.00	55.00	10.00	-	-
Building, Zoning & Code Enforce	6.00	-	5.00	1.00	5.00	0.50	-	(0.50)
Public Works - Administration	6.00	-	6.00	-	6.00	-	-	-
Public Works - Streets	2.00	1.00	2.00	1.00	3.25	-	1.25	(1.00)
Public Works - Properties	13.00	5.00	13.00	5.00	13.00	5.00	-	-
Public Works - Building Maintenance	1.00	-	1.50	-	1.50	-	-	-
Public Works - Fleet Maintenance	4.00	-	4.00	-	-	-	(4.00)	-
Recreation	4.00	39.00	3.00	-	4.00	-	1.00	-
Aquatics	1.00	19.00	1.00	19.00	1.00	19.00	-	-
Tennis	-	3.00	0.50	3.00	0.50	2.00	-	(1.00)
Park Maintenance	2.50	-	2.50	-	1.50	-	(1.00)	-
Senior Center	1.00	6.00	1.00	6.00	1.00	6.00	-	-
Water Fund	6.50	0.50	7.75	0.50	7.75	0.50	-	-
Sewer Fund	6.50	-	6.50	-	6.25	-	(0.25)	-
Sanitation Fund	13.00	-	13.00	-	13.00	-	-	-
Stormwater Fund	2.00	-	2.00	-	2.00	-	-	-
							-	-
<b>TOTAL PERSONNEL</b>	<b>141.50</b>	<b>84.50</b>	<b>142.75</b>	<b>47.50</b>	<b>139.75</b>	<b>45.00</b>	<b>(3.00)</b>	<b>(2.50)</b>

**City of Miami Springs**  
**Transfer From and Transfer To Schedule**

<b>Fund</b>	<b>Transfer From</b>	<b>Transfer To</b>
General Fund	860,593	425,000
Elderly Services	-	160,497
Golf Course Fund		291,678
Water Fund*	78,000	-
Sewer Fund*	232,000	230,000
Sanitation Fund*	97,000	178,418
Stormwater Fund*	18,000	-
	\$ 1,285,593	\$ 1,285,593

\* Administrative charges paid to the General Fund